State of Hawaii
Department of Taxation

Joint Electronic Filing Program with the Internal Revenue Service

File Specifications and Record Layouts for
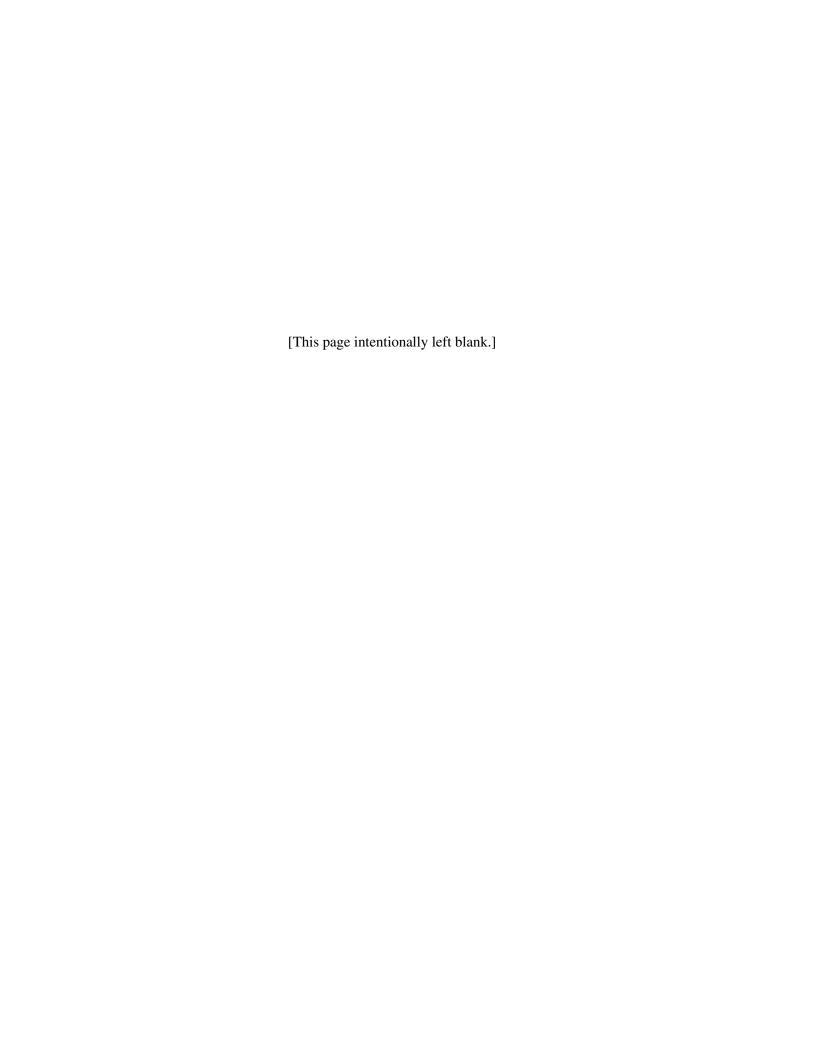## Individual Income Tax Returns

Tax Year 2011

Revised 11/01/11

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1. Introduction

The State of Hawaii offers electronic filing of individual income tax returns through an Internal Revenue Service (IRS) program that allows electronic filing of both the federal and state tax returns. Any tax practitioner or other professional interested in electronic filing of Hawaii individual income tax returns must be a participant in the federal e-file program.

The material in this publication will provide software developers and transmitters with the necessary information for capturing and formatting Hawaii income tax return data. The file specifications and record layouts are in Section 18 of this publication.

Practitioners and transmitters of Hawaii electronic returns can refer to the Handbook for Electronic Filers of Hawaii Individual Income Tax Returns for procedures on how to file the federal and state return together. The Handbook for Electronic Filers of Hawaii Individual Income Tax Returns will be at http://www6.hawaii.gov/tax/ebiz/11pubef2.pdf by the time IRS begins accepting live returns.

Only approved Software Developers, EROs, and Transmitters will be allowed to electronically file N-11 and N-15 net income returns. Any returns submitted by non-approved software developers will be rejected.

Hawaii will accept returns with any federal attachments. References in the record layout to any unacceptable form, statement, attachment, etc. refer only to those that are a Hawaii form, statement, attachment, etc. that are not an allowable e-file form.

Home Service Center: Fresno
Hawaii Acknowledgment: IRS State Acknowledgement

State-Only Returns
Hawaii will accept State-Only returns for Forms N-11 and N-15 net income tax returns. This method of filing enables a State tax return to be filed electronically and separately through the Fed/State system. Return types that can be transmitted as a State-only return include:

- State return filed separately from a federal return
- Multiple state returns for a taxpayer, each going to its respective state
- State return where the filing status is different from the federal return

State-only filing should not be used to file an amended or corrected individual income tax return.

Direct Deposit
Form N-11 and Form N-15 support Direct Deposit refunds.

<u>**Changes for tax year 2011**</u>

1. Increases the amount of the military reserve or Hawaii national guard duty pay exclusion to $5,881 for taxable years beginning after December 31, 2010. (Act 197, SLH 2004)
2. Repeals the income tax deduction for political campaign contributions for taxable years beginning after December 31, 2010. (Act 59, SLH 2010)
3. Adopts the federal provision that extends the $250 educator expense deduction through 2011. (Act 91, SLH 2011)
4. Adopts the federal provision that extends the exclusion from gross income for employer-provided health coverage to any taxpayer's child who has not reached age 27 as of the end of the tax year from age 19 or age 24, if a student. (Act 91, SLH 2011)
5. Taxpayers with Hawaii adjusted gross income above a certain amount will lose part of their itemized deductions for taxable years beginning after December 31, 2010. (Act 91, SLH 2011)
6. Taxpayers with federal adjusted gross income above a certain amount will have a cap placed on the amount of itemized deductions that may be claimed for taxable years beginning after December 31, 2010. (Act 97, SLH 2011)
7. **Taxpayers with federal adjusted gross income above a certain amount may not deduct state taxes paid for taxable years beginning after December 31, 2010. (Act 97, SLH 2011)**

Record Layout Changes

Generic record layouts for Form N-11 and Form N-15 have been changed. Unformatted record layouts for the Schedule CR, Schedule X, N-312, N-342, Schedule K-1 (Form N-20), and Schedule K-1 (Form N-35) have been changed. For details see section 18, File Specifications and Record Layouts, Summary of Changes to Record Layout for 2011.

Same as Last Year

Unformatted record layouts for the N-158, N-210, N-342A, and N-615 have not been changed. Record layouts for the federal attachments are based on the 2010 IRS layouts.

2. Electronic Filing Contact Information

Testing Contact: Electronic Processing Testing Group
E-mail address: tax.efile.test@hawaii.gov
Phone number: (808) 587-9197

Production Contact: Electronic Filing Processing Section
E-mail address: tax.efile@hawaii.gov
Phone number: (808) 587-1740 or (808) 587-1741
Address: State of Hawaii Department of Taxation
                              P.O. Box 259
                              Honolulu, HI 96809-0259
                              Attn: Electronic Filing Processing Section

3. Qualification Procedure

Hawaii requires EROs and Transmitters to test their software and provide their ETINS to the Department. If an ERO or Transmitter is using software that has been approved by the Department, they must provide the ETIN of the approved software and their own ETIN. ETIN may be subject to verification with the IRS.

4. Criteria for Taxpayer Participation

The following forms may be filed electronically for tax year 2011:

1. Hawaii Form N-11, *Individual Income Tax Return Resident*
2. Hawaii Form N-15, *Individual Income Tax Return Nonresident and Part-Year Resident*
3. Hawaii Schedule X, *Tax Credits for Hawaii Residents*
4. Hawaii Schedule CR, *Schedule of Tax Credits*
5. Hawaii Form N-158, *Investment Interest Expense Deduction*
6. Hawaii Form N-210, *Underpayment of Estimated Tax by Individuals, Estates, and Trusts*
7. Hawaii Form N-312, *Capital Goods Excise Tax Credit*
8. Hawaii form N-342, *Renewable Energy Technologies Income Tax Credit Placed in Service on or After July 1, 2009*
9. Hawaii Form N-342A, *Information Statement Concerning Renewable Energy Technologies Income Tax Credit For Systems Installed and Placed in Service on or After July 1, 2009.*
10. Hawaii Form N-615, *Computation of Tax for Children Under Age 14 Who Have Investment Income of More than $1,000*
11. Hawaii Schedule K-1 (Form N-20) *Partner's Share of Income, Credits, Deductions, Etc.*
12. Hawaii Schedule K-1 (Form N-35), *Shareholder's Share of Income, Credits, Deductions, Etc.*
13. Federal 1099-G, *Certain Government Payments*
14. Federal W-2, *Wage and Tax Statement*
15. Federal W-2G, *Certain Gambling Winnings*
16. Federal 1099-R, *Distributions From Pensions, Annuities, Retirement or Profit-sharing Plans, IRAs, Insurance Contracts, etc.*
17. All other federal forms

All exclusions from federal electronic filing also apply to Hawaii. Below are two of them. A complete list is in IRS Publication 1345, *Handbook for Electronic Filers of Individual Income Tax Returns*.

1. Amended returns.
2. Prior year returns.

Additionally, Hawaii will not accept electronic filing for any of the following:

1. Tax returns for decedents.
2. Returns other than the Forms N-11 and N-15
3. Forms N-11 or N-15 returns with a Hawaii attachment other than those allowed
4. Non-calendar year filers
5. Returns without valid Social Security Numbers
6. A return attempting to correct a paper return that was filed (Amended Return)
7. Final Hawaii tax return of the taxpayer
8. Any return that is not the first return for the tax year
9. Returns with a Schedule X that exceed certain limits for the various credits:
   - More than 8 regular exemptions and 4 children receiving DHS assistance for the Low Income Refundable Tax Credit,
   - More than one rental unit for the Low Income Household Renter's Credit, or
   - More than three providers for the Credit for Child and Dependent Care Expenses.

5. Calendar

Hawaii is accepting electronically filed returns for the 2011 tax year on the same schedule as the IRS.

Software Developers must complete IRS testing before getting final approval from Hawaii.

▪ End federal/state software testing	January 11, 2012*/**
▪ Last day for timely filed live returns	April 20, 2012**
▪ Last day for electronically filed returns	October 16, 2012**

*Test files received after this date will be verified as time permits.
**These dates may be subject to change at any time.

Please see Section 17, Testing Procedure, for more information on acceptance of software.

6. Signature and W-2 Requirements

There is no state equivalent for the IRS Form 8453, *U.S. Individual Income Tax Declaration for an IRS e-file Return*. **It is not needed because the act of electronically filing constitutes the taxpayer's signature.** However, the taxpayer must be informed of this by printing the declaration as part of the taxpayer's return. The declaration is provided in Section 11 General Software Requirements. Additionally, hard copies of W-2's should not be sent to the Department of Taxation when filing electronically.

7.   Balance Due Returns

Checks should be made payable to "Hawaii State Tax Collector" and mailed to the Department of Taxation, Attn: Payment Section, P.O. Box 1530, Honolulu, HI 96806-1530, with Form N-200V, *Individual Income Tax Payment Voucher*. Each ERO is responsible for giving the taxpayer, Form N-200V and for instructing the taxpayer to submit payment by April 20, 2012.

If you prefer to pay electronically, you can pay online at www.ehawaii.gov/efile after creating your account through registration. If you are making a payment online, this online service includes a non-refundable portal administration fee for online payment transactions. The portal administration fee for payments made via credit card is $1.00 (US) plus 2.25% of the total transaction amount. If you choose to pay via electronic debit to your bank account (eCheck), the portal administration fee is discounted to $1.00 (US).

Taxpayers should be informed that if payment is made after April 20, 2012, the payment is considered late and penalty and interest may be assessed. In addition, they should be advised not to include the return or a copy of the return with the payment.

8.   Refunds

Hawaii will be supporting direct deposit of refunds for N-11 and N-15 returns. Refund anticipation loans are neither supported nor prohibited. Taxpayers may request the refund check be direct deposited to their bank account, mailed to them, or may choose to credit all or a portion of it to the next year. If the refund amount is adjusted or the direct deposit request cannot be honored, the taxpayer will be notified of the discrepancy.

9.   Electronic Filing Program Publications & Forms

Participants must follow the IRS requirements, standards, policies and procedures in the following:

IRS PUBLICATION or FORM	TITLE
Publication 1345	Handbook for Electronic Return Originators of Individual Income Tax Returns
Publication 1345A	Filing Season Supplement for Electronic Return Originators
Publication 1346	Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns
Publication 1436	Test Package for Electronic Filers of Individual Income Tax Returns
Form 8453	U.S. Individual Income Tax Declaration for an IRS e-file Return
Form 8633	Application to Participate in the IRS e-file Program

Form 9325   Acknowledgement and General Information for Taxpayers Who
                             File Returns Electronically

Participants must follow State of Hawaii requirements, standards, policies and procedures in the following:

STATE PUBLICATION   TITLE_____

Publication EF-1	File Specifications and Record Layouts for Individual Income Tax Returns
Publication EF-2	Handbook for Electronic Filers of Hawaii Individual Income Tax Returns
Publication EF-3	Test Package for Electronic Filers of Individual Income Tax Returns

10. Hawaii Acknowledgement

The Hawaii acknowledgement informs transmitters that Hawaii return data has been rejected or retrieved and is being processed by the State of Hawaii, Department of Taxation ("DOTAX"). The acknowledgements will be handled through the IRS. Hawaii will acknowledge the receipt of each return from the IRS through the Electronic Management System (EMS) acknowledgment system. **Unless filing a State-Only return, both the Federal and State returns must be acknowledged. Do not assume an acknowledgment from the IRS means that Hawaii return data was received by DOTAX.**

DOTAX will use the same format that is described by the IRS for all acknowledgements. EMS will process, validate, and route the files for the transmitter's to pick up when they pick up their Federal Acknowledgement. DOTAX's Acknowledgements are posted daily upon retrieval from the IRS. The acknowledgement will indicate whether the return has been rejected or accepted for further processing into the DOTAX's computer system. An IRS acknowledgement refers only to the federal return; the DOTAX acknowledgement refers only to the state return. A Hawaii indicator on the federal acknowledgement only indicates a DOTAX return was attached to the federal return. **It is not a Hawaii acknowledgement for the state return.**

Once the DOTAX has acknowledged an electronic return, transmitters must notify EROs of acceptance within five business days from the receipt of the acknowledgement from the DOTAX.

An accepted DOTAX acknowledgement indicates that the return has been received and will be processed. If there are no errors on your tax return that would require manual review by the Department of Taxation staff, you can expect your tax refund to be directly deposited into your bank account in approximately two weeks from the date of acknowledgment. Direct deposit refund taxpayers should be advised to wait at least five weeks from the date of acknowledgement before inquiring about his or her refund. Taxpayers whose refunds are

issued via a paper check are advised to wait at least ten weeks from the date of acknowledgment before inquiring about his or her refund.

<p align="center">**REJECTION BY DOTAX**</p>

Transmitter must contact DOTAX regarding rejections, taxpayer problems or any other questions that may arise about the state acknowledgment.

A Hawaii return will not be rejected if the return is prepared using the DOTAX approved software and the return meets the criteria as defined in the 2011 Hawaii Error Reject Codes. All accepted Hawaii electronic returns (those that have been received and not rejected) will be processed.

The acknowledgement package will contain an Acknowledgment (ACK) record for each return that is received. If a return was rejected, its ACK record will be followed by an Acknowledgment Reject (ACKR) record. Software developers should provide the ERO's with a list of Hawaii reject codes.

11. General Software Requirements

In addition to preparing a return in the format specified in Section 18, File Specifications and Record Layout, software used to prepare Hawaii returns electronically must:

1. Pass federal testing as specified in IRS, Publication 1436, *Test Package for Electronic Filers of Individual Income Tax Returns*.

2. Pass state testing as specified in the Hawaii *Test Package for Electronic Filers of Individual Income Tax Returns*, Publication EF-3.

3. Be able to print multiple copies of a tax return.

4. Produce complete tax returns on paper for the taxpayer's copy. The Form N-11 return, pages 1 - 4, or Form N-15 return, pages 1 - 4, generated by the software, needs to be approved by the DOTAX. For specifications and approval process, refer to the DOTAX's most current Forms Reproduction Policy.

   If your form(s) are being created by another company that has received the DOTAX's approval, your newly created form(s) must still be submitted for approval. For questions regarding approval, please call (808) 587-1577 or e-mail to Tax.Technical.Section@hawaii.gov

5. Print the following taxpayer declaration as part of the taxpayer's copy of the return: "I

understand and accept, pursuant to section 231-8.5, HRS, that filing this return electronically constitutes my signature to the return having the same validity and consequences as the actual signing of the return".

6. The following statement may be displayed above the taxpayer declaration: "The State of Hawaii, Department of Taxation, requires that the following acknowledgment be part of the electronic return:"Print payment voucher, Form N-200V, if there is a balance due and remit the payment to the Oahu District Office.

7. Produce the correct electronic format for filing with the federal return to the IRS Fresno Service Center. Provide data validation and error checking to allow for complete and valid return information as stated in Sections 12 and 18 of this publication.

8. Allow only one Hawaii return and each attachment per taxpayer per year.

9. The number of W-2's, W-2G's, 1099G's and 1099R's allowed is the same as the IRS.

12. Reject Criteria

Hawaii returns will be rejected under the following conditions:
*   A numeric field contains non-numeric characters.
*   A date is in the wrong format.
*   The primary last name or address is missing.
*   The spouse death date is after the filing date for Qualifying Widow(er) filing status.
*   The state abbreviation code is invalid.
*   A zip code is present, but the city and/or state is missing.
*   The filing status code is invalid.
*   There is invalid Header information in the generic or unformatted records.
*   The return is filed under an unauthorized ETIN.

A list of Reject Codes can be found in Section 20 of this publication.

13. Software Edits for Form N-11

Most required edits for various fields are listed in the "Comments" column of the record layout in Section 18 of this publication. The following is additional information regarding edits for specific fields.

If the total itemized deductions are greater than $100,000 ($50,000 for married filing separately) the itemized deductions may be limited. A worksheet to figure any limitation is provided below.

Form N-11 – Total Itemized Deductions Worksheet		
Instruction	Line	Value
Add the amounts on Form N-11, lines 21a to 21f	1	
Add the amounts on Form N-11, lines 21a, any investment interest included on line 21c, line 21e,and any gambling losses included on line 21f.	2	
Is the amount on line 2 less than the amount on line 1? **No.** Skip lines 4 - 9 and enter the amount from line 1above on line 10 below. **Yes.** Line 1 minus line 2	3	
Multiply line 3 above by 80% (.80)	4	
Enter the amount from Form N-11, line 20	5	
Enter $166,800 ($83,400 if married filing separately)	6	
Is the amount on line 6 less than the amount on line 5? **No.** Skip lines 8 - 9 and enter the amount from line 1 above on line 10 below. **Yes.** Line 5 minus line 6	7	
Multiply line 7 by 3% (.03)	8	
Enter the SMALLER of line 4 or line 8.	9	
Line 1 minus line 9	10	
Is your **federal adjusted gross income** $100,000 or more and you are single or married filing separately; or $150,000 or more and you are a head of household; or $200,000 or more and you are married filing jointly or a qualifying widow(er)? **No.** Enter the amount from line 10 above on Form N-11, line 22. **Yes.** Enter the amount shown below for your filing status. Single or married fi ling separately — $25,000 Head of household — $37,500 Married fi ling jointly or qualifying widow(er) — $50,000	11	
Total itemized deductions. Enter the smaller of line 10 or line 11 here and on Form N-11, line 22	12	

A.   The table below defines the Standard Deduction in the Signed Numeric Section of the Generic Record for Form N-11. It is for taxpayers who do not itemize their deductions and cannot be claimed as a dependent by another person**.**

Table for Standard Deduction Values – Line 23	
If the filing status is:	The standard deduction is:

Single	$2,000
Married Filing Jointly	4,000
Married Filing Separately	2,000
Head of Household	2,920
Qualifying Widow(er)	4,000

If the taxpayer can be claimed as a dependent and does not itemize deductions, the Standard Deduction is limited to the greater of $500 or earned income up to the full standard deduction for the filing status. The method to calculate the Standard Deduction is the same as the federal.

B.   The table below lists the exemption amount for disabled persons. A disabled person is one who qualifies as blind, deaf or totally disabled. The exemption is in lieu of the regular exemption of $1,040. If claimed, the additional exemptions for children or other dependents, or for being 65 or older are not allowed.

Table for Exemption Amount for Disabled Taxpayers – Line 25	
Situation:	Amount:
One individual (any filing status)	$ 7,000
Husband and Wife (non-disabled spouse under 65)	8,040
Husband and Wife (non-disabled spouse 65 or over)	9,080
Husband and Wife (both disabled)	14,000

C.   The field for "Taxes Withheld" must be at least equal to the sum of Hawaii withholding on all W-2 and 1099-G submitted. Electronic filing is allowed when Hawaii withholding is reported on other forms as long as the other forms are not required attachments to the N-11.

14. Software Edits for Form N-15

Most required edits for various fields are listed in the "Comments" column of the record layout in Section 18 of this publication. The following is additional information regarding edits for specific fields.

If the total itemized deductions are greater than $100,000 ($50,000 for married filing separately) the itemized deductions may be limited. Itemized and standard deductions should be prorated. A worksheet to figure any limitation is provided below.

Form N-15 – Total Itemized Deductions Worksheet		
Instruction	Line	Value
Add the amounts on Form N-15, lines 37a to 37f	1	
Add the amounts on Form N-15, line 37a, any investment interest included on line 37c, line 37e, and any gambling losses included on line 37f.	2	
Is the amount on line 2 less than the amount on line 1? **No.** Skip lines 4 - 9 and enter the amount from line 1 above on line 10 below. **Yes.** Line 1 minus line 2.	3	
Multiply line 3 above by 80% (.80)	4	
Enter the amount from Form N-15, line 35, Column B	5	
Enter $166,800 ($83,400 if married filing separately)	6	
Is the amount on line 6 less than the amount on line 5? **No.** Skip lines 8 - 9 and enter the amount from line 1 above on line 10 below. **Yes.** Line 5 minus line 6	7	
Multiply line 7 by 3% (.03)	8	
Enter the SMALLER of line 4 or line 8.	9	
Line 1 minus line 9	10	
Is your **federal** adjusted gross income $100,000 or more and you are single or married filing separately; or $150,000 or more and you are a head of household; or $200,000 or more and you are married filing jointly or a qualifying widow(er)? **No.** Enter the amount from line 10 above on Form N-15, line 38. **Yes.** Enter the amount shown below for your fi ling status. Single or married fi ling separately — $25,000 Head of household — $37,500 Married fi ling jointly or qualifying widow(er) — $50,000	11	

Total itemized deductions. Enter the smaller of line 10 or line 11 here and on Form N-15, line 38	12	

A.   The table below defines the Standard Deduction in the Signed Numeric Section of the Generic Record for Form N-15. It is for taxpayers who do not itemize their deductions and cannot be claimed as a dependent by another person.

Table for Standard Deduction Values – Line 39a	
If the filing status is:	The standard deduction is:
Single	$2,000
Married Filing Jointly	4,000
Married Filing Separately	2,000
Head of Household	2,920
Qualifying Widow(er)	4,000

If the taxpayer can be claimed as a dependent and does not itemize deductions, the Standard Deduction is limited to the greater of $500 or earned income up to the full standard deduction for the filing status. The method to calculate the Standard Deduction is the same as the federal.

If the taxpayer was a nonresident or dual-status alien during the tax year, the taxpayer cannot claim the standard deduction and must itemize any allowable deductions.

B.   The table below lists the exemption amount for disabled persons. A disabled person is one who qualifies as blind, deaf or totally disabled. The exemption is in lieu of the regular exemption of $1,040. If claimed, the additional exemptions for children or other dependents, or for being 65 or older are not allowed.

Table for Exemption Amount for Disabled Taxpayers – Line 41a	
Situation:	Amount:
One individual (any filing status)	$ 7,000
Husband and Wife (non-disabled spouse under 65)	8,040
Husband and Wife (non-disabled spouse 65 or over)	9,080
Husband and Wife (both disabled)	14,000

C.   The field for "Taxes Withheld" must be at least equal to the sum of Hawaii withholding on all W-2 and 1099-G submitted. Electronic filing is allowed when Hawaii withholding is reported on other forms as long as the other forms are not required attachments to the N-15.

15. Software Edits for Schedule X

Most required edits for various fields are listed in the "Comments" column of record layout in Section 18 of this publication. The following is additional information regarding edits for specific fields.

A.   The table below lists the values for "Credit Amount" in Schedule X.

Table for Refundable Food/Excise Tax Credit - Line 7 (Field 190)	
If "Total Federal AGI" is:	Then "Credit Amount" is:
Under $5,000	$85
$5,000 under $10,000	75
$10,000 under $15,000	65
$15,000 under $20,000	55
$20,000 under $30,000	45
$30,000 under $40,000	35
$40,000 under $50,000	25
$50,000 and over	0

B.   The table below lists the valid decimal amount values for the Child and Dependent Care Credit.

Table for Child and Dependent Care Credit Line 22 (Field 525)	
If "Hawaii AGI 3"is:	Then "Decimal Amount" is:
Under $22,001	.25
22,001 – 24,000	.24
24,001 – 26,000	.23
26,001 – 28,000	.22
28,001 – 30,000	.21
30,001 – 32,000	.20
32,001 – 34,000	.19
34,001 – 36,000	.18
36,001 – 38,000	.17
38,001 – 40,000	.16
40,001 and over	.15

16. Software Edits for Federal Forms

There are no edits on fields from federal forms.

17. Testing Procedure

Hawaii requires all software developers to test with the DOTAX. To facilitate testing, the DOTAX will generate test cases based on the IRS Participant Acceptance test examples. The social security numbers and the addresses will be altered and Hawaii specifics added. The test package will detail the conditions and acceptance procedures. The DOTAX will notify the software developer by email as soon as possible of acceptance.

Consult the Hawaii *Test Package for Electronic Filers of Individual Income Tax Returns*, Publication EF-3, for more details and information. Please notify the Electronic Processing Testing Group when test returns are being sent.

18. File Specifications and Record Layouts

Summary of Changes to Record Layout for 2011

Changes to the record layouts in this handbook have been denoted by a number placed in the last column of the record layout. "1" signifies the first revisions published on October 2010, "2" signifies the second revision, etc. "F" signifies final revisions. If there is no number in the column, the field remains the same.

Generic Record

- Form N-11
  - o Field 0020(e):   Comment changed to "…the filing year of the return Value '2' for 2012".
  - o Field 0310(b):   Comment changed to "…must be 2009 or 2010 for tax year 2011".
  - o Field 0310 (l):   Line 24 changed to Line 25.
  - o Field 0310 (m):   Line 24 changed to Line 25.
  - o Field 0310 (n):   Line 26 changed to Line 27.
  - o Field 0310 (o):   Line 26 changed to Line 27.
  - o Field 0310 (r):   Line 26 changed to Line 27.
  - o Field 0310 (s):   Line 26 changed to Line 27.
  - o Field 0450:   Identification changed to "Total Itemized Deductions". Comment changed to "Sum of lines 21a through 21f".
  - o Field 0455:   Line 23 changed to Line 24. Comment changed to "Line 20 minus 22 or 23, whichever applies".

- o Field 0460: Line 24 changed to Line 25.
- o Field 0465: Line 25 changed to Line 26. Comment changed to "Line 24 minus 25".
- o Field 0470: Identification changed to "Standard Deduction". Comment deleted.
- o Field 0475: Line 26 changed to Line 27.
- o Field 0480: Line 27 changed to Line 27a.
- o Field 0515: Comment changed to "Line 27 minus Line 33".

- Form N-15
  - o Field 0020(e): Comment changed to "…the filing year of the return Value '2' for 2012".
  - o Field 0310(b): Comment changed to "…must be 2009 or 20010 for tax year 2011".
  - o Field 0725: Line 43a added. Identification "Net LT Capital Gain".
  - o Field 0865: Line 38a added. Identification "Federal AGI – Itemized Deductions"

Unformatted Record

- Schedule CR
  - o Field 0131: Field removed
  - o Field 0135: Line 15 changed to Line 14
  - o Field 0140: Line 16 changed to Line 15
  - o Field 0145: Line 17 changed to Line 16
  - o Field 0160: Line 18 changed to Line 17
  - o Field 0170: Line 19 changed to Line 18
  - o Field 0172: Line 20 changed to Line 19
  - o Field 0173: Line 21 changed to Line 20
  - o Field 0174: Line 21a changed to Line 20a
  - o Field 0176: Line 22 changed to Line 21
  - o Field 0177: Line 23a changed to Line 22a
  - o Field 0180: Line 23b changed to Line 22b
  - o Field 0185: Line 23c changed to Line 22c
  - o Field 0190: Line 24 changed to Line 23

- Schedule X
  - o Field 0383: Identification changed to "Amount carried over from 2009 and used in 2010…"
  - o Field 0385: Identification changed to "Forfeited Amount or Amount carried forward to 2011"

- Schedule K-1 (Form N-20)
  - o Field 0436: Field removed
  - o Field 0437: Line 25 changed to Line 24

- o Field 0440: Line 26 changed to Line 25
- o Field 0445: Line 27a changed to Line 26a
- o Field 0450: Line 27a changed to Line 26a
- o Field 0455: Line 27b(1) changed to Line 26b(1)
- o Field 0460: Line 27b(1) changed to Line 26b(1)
- o Field 0465: Line 27b(2) changed to Line 26b(2)
- o Field 0470: Line 27b(2) changed to Line 26b(2)
- o Field 0475: Line 28a changed to Line 27a
- o Field 0480: Line 28b changed to Line 27b. Identification changed to "…other than on line 28a (b) attributable to Hawaii"
- o Field 0485: Line 29 changed to Line 28
- o Field 0490: Line 30 changed to Line 29
- o Field 0491: Line 31 changed to Line 30
- o Field 0492: Line 32 changed to Line 31
- o Field 0495: Line 33 changed to Line 32. Identification changed to "…on lines 1 through 31 that are required to be reported separately to each partner"
- o Field 0500 to
  Field 0575: Line 33 changed to Line 32

- Schedule K-1 (Form N-35)
  - o Field 0160: Identification changed to "Interest (b) Attributable to Hawaii". Line 4a changed to Line 4.
  - o Field 0165: Line 4a changed to Line 4
  - o Field 0170: Line 4b changed to Line 5
  - o Field 0175: Line 4b changed to Line 5
  - o Field 0180: Line 4c changed to Line 6
  - o Field 0185: Line 4c changed to Line 6
  - o Field 0190: Line 4c changed to Line 7
  - o Field 0195: Line 4c changed to Line 7
  - o Field 0200: Line 4d changed to Line 8
  - o Field 0205: Line 4e changed to Line 8
  - o Field 0210: Line 5 changed to Line 9
  - o Field 0215: Line 5 changed to Line 9
  - o Field 0220: Line 6 changed to Line 10
  - o Field 0225: Line 6 changed to Line 10
  - o Field 0230: Line 7 changed to Line 11
  - o Field 0235: Line 7 changed to Line 11
  - o Field 0240: Line 8 changed to Line 12
  - o Field 0245: Line 8 changed to Line 12
  - o Field 0250: Line 9 changed to Line 13
  - o Field 0255: Line 9 changed to Line 13
  - o Field 0260: Line 10 changed to Line 14
  - o Field 0265: Line 11a changed to Line 14
  - o Field 0270: Line 11a changed to Line 15
  - o Field 0275: Line 11a changed to Line 15a

- Field 0280: Line 11b changed to Line 15b
- Field 0285: Line 11b changed to Line 15b
- Field 0290: Line 11b changed to Line 15b
- Field 0295: Line changed to Line 15c
- Field 0300: Line 12a changed to Line 16a
- Field 0305: Line 12b changed to Line 16b
- Field 0310: Line 12c changed to Line 16c
- Field 0315: Line 12d changed to Line 16d
- Field 0320: Line 12e changed to Line 16e
- Field 0331: Line 12f changed to Line 16f
- Field 0335: Line 12g changed to Line 16g
- Field 0340: Line 12h changed to Line 16h
- Field 0345: Line 12i changed to Line 16i
- Field 0365: Line 12j changed to Line 16j
- Field 0370: Line 12k changed to Line 16k
- Field 0374: Line 12l changed to Line 16l
- Field 0376: Field removed
- Field 0377: Line 12n changed to Line 16m
- Field 0380: Line 12o changed to Line 16n
- Field 0385: Line 12p changed to Line 16o
- Field 0390: Line 12q changed to Line 16p
- Field 0395: Line 13 changed to Line 17
- Field 0400: Line 13 changed to Line 17
- Field 0405: Line 13 changed to Line 18
- Field 0410: Line 14 changed to Line 18
- Field 0415: Line 15 changed to Line 19
- Field 0420: Line 15 changed to Line 19
- Field 0425: Line 16 changed to Line 20
- Field 0430: Line 16 changed to Line 20
- Field 0435: Line 17 changed to Line 21
- Field 0440: Line 17 changed to Line 21
- Field 0445: Line 18a changed to Line 22a
- Field 0450: Line 18b changed to Line 22b
- Field 0455: Line 19 changed to Line 23
- Field 0460: Line 20a changed to Line 24a
- Field 0465: Line 20b changed to Line 24b. Identification changed to "Other than on line 24a"
- Field 0470: Line 21 changed to Line 25
- Field 0475: Line 22 changed to Line 26
- Field 0476: Line 23 changed to Line 27
- Field 0477: Line 24 changed to Line 28
- Field 0480: Line 25a changed to Line 29a. Identification changed to "…in lines 1 through 28 that are required to each shareholder"
- Field 0485: Line 25b changed to Line 29b
- Field 0490: Line 25c changed to Line 29c

- o Field 0495:   Line 25d changed to Line 29d
- o Field 0500:   Line 25e changed to Line 29e
- o Field 0505:   Line 25f changed to Line 29f
- o Field 0510:   Line 25g changed to Line 29g
- o Field 0515:   Line 25h changed to Line 29h
- o Field 0520:   Line 25i changed to Line 29i
- o Field 0525:   Line 25i changed to Line 29j

- • N-312
    - o Field 0275:   Comment changed to "… on Schedule CR, Line 15"
    - o Field 0625:   Comment changed to "… match line 26 Form N-11 or line 43 Form N-15.

- • N-342
    - o Field 0312:   New field added
    - o Field 0320:   Line 47 changed to Line 48. Comment changed to "Amount from line 14, 26, 39, 40, 41 or 47.
    - o Field 0325:   Line 48b changed to Line 49b
    - o Field 0330:   Line 48c changed to Line 49c
    - o Field 0335:   Line 49 changed to Line 50
    - o Field 0340:   Line 50 changed to Line 51. Comment changed to "Line 49 minus line 50 (if zero or less than zero, enter zero)"
    - o Field 0345:   Line 51 changed to Line 52. Comment changed to "Smaller of line 48 or line 51"
    - o Field 0350:   Line 52 changed to Line 53. Comment changed to "Line 49 minus line 52"

Hawaii will accept 1099-G forms electronically with Forms N-11 and N-15.

Within the State packet, there are two types of electronic records, a "generic" record and "unformatted" records. The generic record is formatted according to IRS standards, and is used to define Hawaii income tax forms. Form N-11 and Form N-15 will be defined in the generic record. All other forms will be defined in the unformatted record. The 1040, 1040A, 1040EZ, Schedules A through F, Form 4562, W-2, W-2G, and 1099-R information contained in the unformatted record should be a duplicate of the federal information.

Alphanumeric fields should be left blank if there is no entry.

18.1 Generic State Record

Header Section. Return identification information and the Federal Declaration Control Number (DCN) assigned to the federal return.

State Direct Deposit Section. This section provides direct deposit information. Direct deposit of refunds is available for tax year 2011, Forms N-11 and N-15 returns.

Participant Section. Hawaii uses this section of the record to capture Hawaii return preparer information.

Entity Section. This section provides name and address information of the taxpayer. Special characters allowed by the IRS are acceptable.

Consistency Section. Hawaii does not use the Consistency Section.

Alphanumeric Section. The generic record provides seven fields, each 80 characters in length, for States to define additional data fields. Hawaii uses all generic record fields for capturing form information. The record layout shows (for each field used) how the 80 character fields are broken down into individual data fields.

Signed Numeric Section. This section contains fields, each 12 characters in length, for storing money fields. All amounts are whole dollars only. **Negative numbers are not allowed unless specifically stated.** Negative numbers should be formatted per IRS specifications.

18.2 Unformatted State Records

Hawaii uses the Unformatted State Record to capture other state and federal forms. The order of the forms should be:

Hawaii Schedule X, *Tax Credits for Hawaii Residents*
Hawaii Schedule CR, *Schedule of Tax Credits*
Hawaii Form N-158, *Investment Interest Expense Deduction*
Hawaii Form N-210, *Underpayment of Estimated Tax by Individuals, Estates, and Trusts*
Hawaii Form N-312, *Capital Goods Excise Tax Credit*
Hawaii Form N-615 *Computation of Tax for Children Under Age 14 Who Have Investment Income of More than $1,000*
Hawaii Schedule K-1 (Form N-20), *Partner's Share of Income, Credits, Deductions, Etc.*
Hawaii Schedule K-1 (Form N-35), *Shareholder's Share of Income, Credits, Deductions, Etc.*
Federal 1099-G, *Certain Government and Qualified State Tuition Program Payments*
Federal W-2, *Wage and Tax Statement*
Federal W-2G, *Certain Gambling Winnings*

Federal 1099-R, *Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.*
All other federal attachments

The return cannot be electronically filed when all of these forms cannot fit on twenty-five unformatted records.

Do not split forms across unformatted records. If a form will continue onto another

unformatted record, the entire form should be placed on the next record.

All forms except for the N-11 and N-15 should be transmitted in variable file format using the following substitution characters.

IRS Character	Substitution Character	ASCII Hex	EBCDIC Hex
****	!!!!	21212121	5A5A5A5A
[	{	7B	C0
]	}	7D	D0
#	$	24	5B

Header Section. Return identification information and the Federal DCN assigned to the federal return.

Schedule X Information. This section contains information on the Hawaii Schedule X. Part III is the calculation for the Child and Dependent Care Expenses credit. Do not substitute federal form 2441, *Child and Dependent Care Expenses*.

Form N-158 Information. Do not substitute federal form 4952, *Investment Interest Expense Deduction*. The calculation of the investment interest expense in Part I, line 1 for Hawaii can be different from the IRS.

Form N-210 Information. Do not substitute federal form 2210, U*nderpayment of Estimated Tax by Individuals, Estates, and Trusts*. All calculations use Hawaii information, not federal.

Form N-615 Information. Do not substitute federal form 8615, *Tax for Children Under Age 18 With Investment Income of More than $1,700*. Hawaii requires a few more fields and calculations use Hawaii information.

1099-G Information. This section allows for input of certain fields on the 1099-G form. An acceptable 1099-G must have an entry for Hawaii withholding. A 1099-G without Hawaii withholding is not needed for electronic filing. Up to 10 acceptable 1099-G can be electronically filed. The IRS does not allow this form to be electronically filed.

W-2 Information. This section contains information found on the federal W-2.

W-2G Information. This section contains information found on the federal W-2G.

1099-R Information. This section contains information found on the federal 1099-R.

18.3 Formatting Rules

Alpha A-Z

Use upper case alpha characters only. For Literal Values - Enter the exact character string from the comments section in Column 6.

Numerics
Values 0-9, right-justified, zero-filled

Money Fields
Enter whole dollar amounts (do not enter cents)

Fixed format: 12 characters, right-justified with leading zeros; the right-most position is reserved for the sign. A blank ( ) indicates a gain and a minus (-) indicates a loss. For example, negative $45 would be "00000000045-".

Non-significant – zero-fill the field, reserving the right-most position for the sign.

Dates
M=month, D=day, Y=year. Format is YYYYMMDD. If date is unknown or covers various dates, enter zeros.

Character Sets – Entries Not Allowed
Apostrophe (')
Single quote (')
Double quote (")

18.4 Record Layout Description

The layout consists of six columns:

Column 1 – Field Number
The field number refers to the IRS field number as specified in IRS publication 1346, *Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns*. Blank field numbers indicate that the preceding field was redefined.

Column 2 – Form Line Number
The line number refers to the corresponding lines on the 2011 Form N-11, Form N-15, Schedule X, Schedule CR, N-158, N-210, N-312, N-342, N-615, Schedule K-1 (Form N-20), and Schedule K-1 (Form N-35).

Column 3 – Identification
Identification refers to the field name.

Column 4 – Length
Length refers to the length of the field in computer bytes. IRS recommendations and current system field lengths were used to determine field lengths.

Column 5 – Description

Description refers to data format of the corresponding fields. "AN" indicates that a field can be formatted as an alphanumeric, "N" indicates that a field can be formatted as numeric and "A" indicates that a field can be formatted as alpha. Blanks and zeroes are not considered to be equal. IRS recommendations and current system values determined the field values for some of the fields.

Column 6 – Comments

Comments are used to define values and further describe a field. If a field is required, it is indicated in the Comments column. Comments are also used to describe given values.

Column 7 – Change indicator (C)

All material changes to the record layout are denoted by a number placed in this column. **"1"** signifies the first revision, **"2"** signifies the second revision, and so on.

Generic Record
Form N-11

Field No.	N-11 Line No	Identification	Length	Description	Comments	C
		HEADER SECTION				
		Byte Count	4	N	Required Value "2753" fixed; "nnnn" variable	
		Start of Record Sentinel	4	A	Required Value "****"	
0000		Record Id Type	6	A	Required Value "ST "	
0001		Form Number	6	AN	Required Value "0001 "	
0002		Page Number	5	AN	Required Value "PG01 "	
0003		Taxpayer Identification Number	9	N	Primary SSN	
0004		Filler	1	A	Blank	
0005		Form/Schedule Number	7	N	Required Value "0000001"	
0010		State Code	2	A	Value must = "HI"	
0011		City Code	2	A	Reserved for future use.	
0015		Imperfect Return Indicator (IRS Use Only)	1	A	Value "E" = Exception Processing or blank	
0016		ITIN/SSN Mismatch Indicator (IRS Use Only)	1	A	Value "M" = Mismatch ITIN/SSN or blank	
0019		State only indicator	2	A	"SO" or Blank	
0020		Declaration Control Number	14	N	Unique number assigned to each return by filer	
		a. First Two Positions	2	N	Value Always "00"	
		b. EFIN of Originator	6	N	ID number of the ERO	
		c. Batch Number	3	N	Required (000-999)	
		d. Serial Number	2	N	Required (00-99)	
		e. Year Digit	1	N	Single digit indicating the filing year of the return Value "2" for 2012	1
0023		Return Sequence Number	16	N	Required	

Field No.	N-11 Line No	Identification	Length	Description	Comments	C
		a. ETIN of Transmitter	5	N	Must equal RSN	
		b. Transmitter Use Field	2	N	Required In 1040, A or EZ	
		c. Julian Date of Transmission	3	N	Day file was transmitted to the IRS (001-366)	
		d. Transmitter Sequence Number	2	N	Required (01-99)	
		e. Sequence Number of Return	4	N	Required (0001-9999)	
STATE DIRECT DEPOSIT OR DIRECT DEBIT SECTION						
0024		Direct Deposit/Debit Indicator	1	N	1 = Direct Deposit 2 = If Direct Debit Should be '1' since Hawaii accepts only Direct Deposit	
0025		Reserved-RTN-Flag	1	N	Blank, not used in Hawaii	
0027		Direct Debit Date	8	N	Blank, not used in Hawaii	
0028		Direct Debit Amount	12	N	Blank, not used in Hawaii	
0030		State-Routing Transit	9	N	Blank if no State DD	
0032		State-Rtn-Indicator (IRS Use Only)	1	N	0=No State TRN Present 1=State RTN found on FOMF 2=State RTN not found on FOMF	
0035		State-Deposit Acct No	17	AN	Blank if no State DD	
0040		State-Checking Acct	1	AN	"X" or blank Note: This field and Field 0048 cannot both be "X".	
0048		State-Savings-Acct	1	AN	"X" or blank	
INDICATOR						
0049		On-Line-State-Return	1	A	Value "O" =online Else blank	
PARTICIPANT SECTION						
0050		State Numeric Area	27	N		
		a. Preparer SSN/Preparer TIN	9	AN	This should be blank if there is no paid preparer.	
		b. Preparer FEIN	9	N		
		c. Preparer ZIP	5	N	If applicable, left justified	
		d. Preparer ZIP+4	4	N		
0052		State Alphanumeric Area	93	AN		
		a. Mailbox ID	5	AN	No restrictions	

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Field No.	N-11 Line No	Identification	Length	Description	Comments	C
		b. Preparer Firm Name	35	AN		
		c. Preparer Address	30	AN		
		d. Preparer City	20	AN		
		e. Preparer State	2	A		
		f. Preparer Self-Empl **Ind**	1	AN	X or blank	
ENTITY SECTION						
0055		Spouse's SSN	9	N	Required Entry if Hawaii Filing Status = MFJ or MFS	
0060		Name Line 1	35	AN		
		a. Primary Last Name	32	AN	Required Hyphens are allowed	
		b. Primary suffix	3	AN		
0062		Date of Death Primary	8	N	If applicable, disqualify from e-file.	
0065		Name Line 2	35	AN		
		a. Secondary Last Name	32	AN	Required if Hawaii Filing Status = MFJ Hyphens are allowed	
		b. Secondary suffix	3	AN		
0068		Date of Death Secondary	8	N	If applicable, disqualify from e-file.	
0070		Name Line 3	35	AN		
		a. Primary First Name	16	AN	Hyphens are allowed	
		b. Primary Middle Init	1	AN		
		c. Secondary First Name	16	AN	Required if Hawaii Filing Status = MFJ Hyphens are allowed	
		d. Secondary Middle Init	1	AN		
		e. IAT	1	AN	X or Blank	
0074		c/o Addressee	35	AN	In care of addressee	
0075		Address Line 1	35	AN	Required for Domestic Address, else reject	
0077		Foreign Street Address	35	AN	Required for Foreign Address, else reject	
0080		Address Line 2	35	AN	Address continuation.	
0085		City	22	A	Required for Domestic Address, else reject	

Field No.	N-11 Line No	Identification	Length	Description	Comments	C
					Abbreviations not allowed	
0087		Foreign City State or Province	35	AN	Required for Foreign Address, else reject	
0090		City Code	5	AN	Blank, not used in Hawaii	
0095		State Abbreviation	2	A	Required for Domestic Address, else reject State abbreviation must be standard postal code.	
0098		Foreign Country	22	A	Required for Foreign Address, else reject	
0100		ZIP Code	12	N	Required for Domestic Address, else reject Left justified	
0105		County	20	A	Blank, not used in Hawaii	
0110		County Code	5	N	Blank, not used in Hawaii	
0115		Telephone Number	12	AN	Taxpayer daytime phone number. If international phone number is more than 12 digits, leave blank.	
0120		Primary TP Signature	5	N	Blank, not used in Hawaii	
0125		Spouse Signature	5	N	Blank, not used in Hawaii	
0126		ERO EFIN/PIN	11	N	Blank, not used in Hawaii	
CONSISTENCY SECTION						
0150		Federal Filing Status	1	N	No entry	
0155		Total Federal Exemptions	2	N	No entry	
0160		Wages, Salaries, Tips	12	N	No entry	
0165		Taxable interest	12	N	No entry	
0170		Tax Exempt Interest	12	N	No entry	
0175		Dividends	12	N	No entry	
0180		State Refund	12	N	No entry	
0185		Taxable Social Sec Benefits	12	N	No entry	
0190		Keogh Plan and SEP Deductions	12	N	No entry	
0195		Adjusted Gross Income	12	N	No entry	
0200		Standard/Itemized Deductions	12	N	No entry	
0205		Earned Income Credit	12	N	No entry	

Field No.	N-11 Line No	Identification	Length	Description	Comments	C
		ALPHANUMERIC SECTION				
0300		Alphanumeric Field 1	80	AN		
		a. Software Developer Code	10	AN	ID number of Software Developer	
		b. Paid Preparer Name	31	AN		
		c. Preparer Phone Number	10	AN		
		d. Non-Paid Preparer	13	AN		
		e. Preparer State EIN	16	AN		
0305		Alphanumeric Field 2	80	AN		
		a. Fill in oval – Filing for first time	1	AN	X or blank "X" indicates the taxpayer is filing an individual Hawaii return for the first time.	
		b. Fill in oval – Address change or Name change	1	AN	X or blank "X" indicates the taxpayer has changed his address or name from the last time a return was filed.	
		c. Taxpayer Occupation	18	AN		
		d. Spouse Occupation	18	AN		
	1-5	e. Hawaii Filing Status	1	N	Required Entry must be one of the following: 1 = Single (S) 2 = Married Filing Joint (MFJ) 3 = Married Filing Separate (MFS) 4 = Head of Household (HH) 5 = Qualifying Widow(er) (QW)	
	4	f. Child Name, Head of Household	25	AN	Required Entry if Hawaii Filing Status = HH and child not a dependent	
	6b	g. Fill in oval for spouse	1	AN	X or Blank Check instructions if spouse meets requirements	
		h. Hawaii Return ID	3	AN	Required Entry must be N11	
		i. First four letters of Taxpayer's last name	4	AN	Use All Capital letters Hyphens are allowed	

Field No.	N-11 Line No	Identification	Length	Description	Comments	C
		j. First four letters of Spouse's last name	4	AN	If Hawaii Filing Status = MFJ or MFS. Use All Capital letters Hyphens are allowed	
		Filler	4		Blank	
0310		Alphanumeric Field 3	80	AN		
	3	a1. Spouse Last Name	20	AN	Required Entry if Hawaii Filing Status = MFS	
	3	a2. Spouse First Name	10	AN	Required Entry if Hawaii Filing Status = MFS	
	3	a3. Spouse Middle Initial	1	AN		
	5	b. Year Spouse Died	4	N	Required Entry if Hawaii Filing Status = QW Cannot be greater than transmission date, else will reject Cannot be more than 2 years prior to the tax year. For example, must be 2009 or 20010 for tax year 2011.	**1**
	6a	c. Exemption – Taxpayer	1	AN	X or blank Should be blank only if Dependent Flag (line 20.5) is "X"	
	6a	d. Exemption – Taxpayer Age 65 or over	1	AN	X or blank	
	6b	e. Exemption – Spouse	1	AN	X or blank If Hawaii Filing Status = MFS, can take spousal exemption if spouse is not filing a Hawaii return, had no income and was not the dependent of someone else. This should be "X" if Hawaii filing Status = MFJ; spouse should be entitled to an exemption.	
	6b	f. Exemption – Spouse Age 65 or over	1	AN	X or blank	
	6a/b	g. Exemptions – Taxpayer and Spouse	1	N	Total number of "X"s in lines 6a and 6b	
	6c	h. Number of Dependent Children	2	N	Required Entry if Hawaii Filing Status = QW or HOH (where qualifying person is the	

Field No.	N-11 Line No	Identification	Length	Description	Comments	C
					taxpayer/spouse's dependent).	
	6d	i. Number of Other Dependents	2	N		
	6e	j. Total Number of Exemptions	2	N	Must equal total number of filled in ovals on 6a and 6b plus amount in boxes 6c and 6d.	
	20.5	k. Dependent Flag	1	AN	X or blank	
	25	l. Taxpayer Disabled	1	AN	X or blank	1
	25	m. Spouse Disabled	1	AN	X or blank	1
	27	n. Fill in oval-Tax Table	1	AN	X or blank	1
	27	o. Fill in oval-Rate Schedule	1	AN	X or blank	1
		p. Filler	1	AN	Blank, not used.	
		q. Filler	1	AN	Blank, not used.	
	27	r. Fill in oval-Capital Gains worksheet	1	AN	X or blank	1
	27	s. Fill in oval-Separate Tax	1	AN	X or blank Applicable only when attaching Form N-312 If required to attach Forms N-2, N-103, N-152, N-168, N-318, N-338, N-405, N-586, or N-814, disqualify from e-file.	1
	28	t. DHS Exemptions	2	N		
	49	u. Fill in oval – Form N-210 attached	1	AN	X or blank	
		v. Filler	1	AN	Blank, not used.	
	52	w. Schedule C Flag	1	AN	X or blank	
	52	x. Schedule C Hawaii Tax ID Number	10	N	10 digits only "W" should not be included.	
		Filler	10	AN	Blank	
0315		Alphanumeric Field 4	80	AN		
	52	a. Schedule C Activity	12	AN	Special characters are allowed	
	52	b. Schedule C Product	10	AN	Special characters are allowed	
	53	c. Schedule E Flag	1	AN	X or blank. If X, include gross rents and Hawaii Tax ID.	
	53	d. Schedule E Hawaii Tax ID Number	10	N	10 digits only "W" should not be included.	

Field No.	N-11 Line No	Identification	Length	Description	Comments	C
	54	e. Schedule F Flag	1	AN	X or blank	
	54	f. Schedule F Hawaii Tax ID Number	10	N	10 digits only "W" should not be included.	
	54	g. Schedule F Activity	12	AN	Special characters are allowed	
	54	h. Schedule F Product	10	AN	Special characters are allowed	
		i. Election Campaign – Taxpayer	1	A	X or blank	
		j. Election Campaign – Spouse	1	A	X or blank Available only if Hawaii Filing Status = MFJ	
	43a	k. Fill in oval for Hawaii schools – primary	1	AN	X or blank	
	43a	l. Fill in oval for Hawaii schools - spouse	1	AN	X or blank	
		Filler	10		Blank	
0320		Alphanumeric Field 5	80	AN		
		a. Designee name	25	AN		
		b. Designee phone number	10	N		
		c. Designee identification number	9	AN	SSN or PTIN	
		d. Paid preparer's info-date	8	DT	YYYYMMDD	
	43b	e. Fill in oval for Hawaii Public Libraries – primary	1	AN	X or blank	
	43b	f. Fill in oval for Hawaii Public Libraries- spouse	1	AN	X or blank	
	43c	g. Fill in oval for Domestic Violence / Child Abuse and Neglect - primary	1	AN	X or blank	
	43c	h. Fill in oval for Domestic Violence / Child Abuse and Neglect - secondary	1	AN	X or blank	
		i. Fiscal Year - Beginning	6	N	MMDDYY If applicable, disqualify from e-file.	

Field No.	N-11 Line No	Identification	Length	Description	Comments	C
		j. Fiscal Year - Ending	6	N	MMDDYY If applicable, disqualify from e-file.	
		k. Checkbox for Amended Return	1	A	X or blank If applicable, disqualify from e-file.	
		l. NOL carryback	11	A	X or blank If applicable, disqualify from e-file.	
0325		Alphanumeric Field 6	80	AN	Blank not used for Hawaii	
0330		Alphanumeric Field 7	80	AN	Blank not used for Hawaii	
SIGNED NUMERIC SECTION						
0350	7	Federal AGI	12	N	Can be negative	
0355	8	Wage Difference	12	N	Cannot be negative	
0360	9	Out-of-State Bonds	12	N	Cannot be negative	
0365	10	Other Additions	12	N	Cannot be negative	
0370	11	Total Additions	12	N	Sum of lines 8 to 10 Cannot be negative	
0375	12	Federal AGI+HI Additions	12	N	Sum of lines 7 and 11 Can be negative	
0380	13	Pension Subtractions	12	N		
0385	14	Social Security Benefits	12	N		
0390	15	Reserve-Guard Pay	12	N		
0395	16	Individual Housing Account	12	N		
0400	17	Exceptional Trees deduction	12	N	If applicable, disqualify from e-file.	
0405	18	Other Subtractions	12	N		
0410	19	Total Subtractions	12	N	Sum of lines 13-18	
0415	20	Hawaii AGI	12	N	Line 12 minus 19 Can be negative	
0420	21a	Medical Deduction	12	N		
0425	21b	Taxes Deduction	12	N		
0430	21c	Interest Deduction	12	N		
0435	21d	Contributions	12	N	If required to attach receipt(s), statement(s), disqualify from e-file.	
0440	21e	Casualty Losses	12	N	If applicable, disqualify from e-file.	
0445	21f	Miscellaneous Deductions	12	N	If required to attach unacceptable e-file form(s) and statement(s),	

\Field No.	N-11 Line No	Identification	Length	Description	Comments	C
					disqualify from e-file.	
0450	22	Total Itemized Deductions	12	N	Sum of lines 21a through 21f	1
0455	24	AGI Less Deductions	12	N	Line 20 minus 22 or 23, whichever applies Can be negative	1
0460	25	Exemption Amount	12	N	If Line 20 is $89,981 or less, should be $1040 multiplied by line 6e. If disability is claimed, see table in "Software Edits for Form N-11" for values.	1
0465	26	Taxable Income	12	N	Line 24 minus 25 If negative, zero fill.	1
0470	23	Standard Deduction	12	N		1
0475	27	Tax Liability	12	N	Use rate table or schedule. If taxable income is negative, this should be zero.	1
0480	27a	Net LT Capital Gain	12	N		1
0485	28	Refundable Food/Excise Tax Credit	12	N	Should match field 205 from Schedule X	
0490	29	Renter's Credit	12	N	Should match field 295 from Schedule X	
0495	30	Dependent Care Credit	12	N	Should match field 530 from Schedule X	
0500	31	Child Car Seat Credit	12	N	If applicable, disqualify from e-filing.	
0505	32	Total refundable credits from CR	12	N	Cannot be negative amount.	
0510	33	Total Refundable Credits	12	N	Sum of Lines 28 through 32.	
0515	34	Subtraction	12	N	Line 27 minus Line 33. Can be negative amount.	**1**
0520	35	Total Non-refundable Credits	12	N	If required to attach statement(s) and/or form(s) other than N-342, N-342A, and Schedule CR, disqualify from e-file.	
0525	36	Balance	12	N	Line 34 minus Line 35. Can be negative amount.	

Field No.	N-11 Line No	Identification	Length	Description	Comments	C
0530	37	Tax Withheld	12	N	Sum of State of Hawaii tax Withheld fields for all W-2, W-2G, 1099-R and 1099-G. Rounding differences for $1 for Every two forms is allowed.	
0535	38	Estimated Tax	12	N	Cannot be negative	
0540	39	Estimated Tax From Prior Year	12	N		
0545	40	Paid With Extension	12	N		
0550	41	Total Payments	12	N	Sum of Lines 37 through 40 Cannot be negative amount.	
0555	42	Overpaid	12	N	If Line 41 > Line 36, subtract Line 36 from Line 41. See also instructions for Estimated tax penalty.	
0560	44	Total Special Fund Contributions	12	N	Add the amounts relating to the filled ovals on lines 43a through 43c.	
0565	45	Overpayment less contributions	12	N	Line 42 minus 44.	
0570	46	Apply to Estimated Tax	12	N	Cannot be negative	
0575	47a	Refund Request	12	N	Line 45 minus 46.	
0580	48	Amount You Owe	12	N	Line 36 minus 41.	
0585	49	Estimated Tax Penalty	12	N	Do not include the penalty amount on line 42 or line 48. See the instructions.	
0590	50	Amount Paid (Overpaid) on Original Return (attach Sch. AMD)	12	N	Blank Amount applies only to amended returns	
0595	51	Balance Due (Refund) (attach Sch. AMD)	12	N	Blank Amount applies only to amended returns	
0600	52	Schedule C Amount	12	N		
0605	53	Schedule E Amount	12	N		
0610	54	Schedule F Amount	12	N		
0615 - 0925		Filler		A	Blank	
		Record Terminus		1	Value "#"	

Form N-15

Field No.	N-15 Line No	Identification	Length	Description	Comments	C
		HEADER SECTION				
		Byte Count	4	N	Required Value "2753" fixed; "nnnn" variable	
		Start of Record Sentinel	4	A	Required Value "****"	
0000		Record Id Type	6	A	Required Value "ST "	
0001		Form Number	6	AN	Required Value "0001 "	
0002		Page Number	5	AN	Required Value "PG01 "	
0003		Taxpayer Identification Number	9	N	Primary SSN	
0004		Filler	1	A	Blank	
0005		Form/Schedule Number	7	N	Required Value "0000001"	
0010		State Code	2	A	Value must = "HI"	
0011		City Code	2	A	Reserved for future use.	
0015		Imperfect Return Indicator (IRS Use Only)	1	A	Value "E" = Exception Processing or blank	
0016		ITIN/SSN Mismatch Indicator (IRS Use Only)	1	A	Value "M" = Mismatch ITIN/SSN or blank	
0019		State only indicator	2	A	"SO" or Blank	
0020		Declaration Control Number	14	N	Unique number assigned to each return by filer	
		a. First Two Positions	2	N	Value Always "00"	
		b. EFIN of Originator	6	N	ID number of the ERO	
		c. Batch Number	3	N	Required (000-999)	
		d. Serial Number	2	N	Required (00-99)	
		e. Year Digit	1	N	Single digit indicating the filing year of the return Value "2" for 2012	**1**

Field No.	N-15 Line No	Identification	Length	Description	Comments	C
0023		Return Sequence Number	16	N	Required	
		a. ETIN of Transmitter	5	N	Must equal RSN	
		b. Transmitter Use Field	2	N	Required In 1040, A or EZ	
		c. Julian Date of Transmission	3	N	Day file was transmitted to the IRS (001-366)	
		d. Transmitter Sequence Number	2	N	Required (01-99)	
		e. Sequence Number of Return	4	N	Required (0001-9999)	
STATE DIRECT DEPOSIT OR DIRECT DEBIT SECTION						
0024		Direct Deposit/Debit Indicator	1	N	1 = Direct Deposit 2 = If Direct Debit Should be '1' since Hawaii accepts only Direct Deposit	
0025		Reserved-RTN-Flag	1	N	Blank, not used in Hawaii	
0027		Direct Debit Date	8	N	Blank, not used. in Hawaii	
0028		Direct Debit Amount	12	N	Blank, not used in Hawaii	
0030		State-Routing Transit	9	N	Blank if no State DD	
0032		State-Rtn-Indicator (IRS Use Only)	1	N	0=No State TRN Present 1=State RTN found on FOMF 2=State RTN not found on FOMF	
0035		State-Deposit Acct No	17	AN	Blank if no State DD	
0040		State-Checking Acct	1	AN	"X" or blank Note: This field and Field 0048 cannot both be "X".	
0048		State-Savings-Acct	1	AN	"X" or blank	
INDICATOR						
0049		On-Line-State-Return	1	A	Value "O" =online Else blank	
PARTICIPANT SECTION						
0050		State Numeric Area	27	N		
		a. Preparer SSN/Preparer TIN	9	AN	This should be blank if there is no paid preparer.	
		b. Preparer FEIN	9	N		
		c. Preparer ZIP	5	N	If applicable, left justified	
		d. Preparer ZIP+4	4	N		
0052		State Alphanumeric Area	93	AN		

Field No.	N-15 Line No	Identification	Length	Description	Comments	C
		a. Mailbox ID	5	AN	No restrictions	
		b. Preparer Firm Name	35	AN		
		c. Preparer Address	30	AN		
		d. Preparer City	20	AN		
		e. Preparer State	2	A		
		f. Preparer Self-Empl Ind	1	AN	X or blank	
ENTITY SECTION						
0055		Spouse's SSN	9	N	Required Entry if Hawaii Filing Status = MFJ or MFS	
0060		Name Line 1	35	AN		
		a. Primary Last Name	32	AN	Required Hyphens are allowed	
		b. Primary suffix	3	AN		
0062		Date of Death Primary	8	N	If applicable, disqualify from e-file.	
0065		Name Line 2	35	AN		
		a. Secondary Last Name	32	AN	Required if Hawaii Filing Status = MFJ Hyphens are allowed	
		b. Secondary suffix	3	AN		
0068		Date of Death Secondary	8	N	If applicable, disqualify from e-file.	
0070		Name Line 3	35	AN		
		a. Primary First Name	16	AN	Hyphens are allowed	
		b. Primary Middle Init	1	AN		
		c. Secondary First Name	16	AN	Required if Hawaii Filing Status = MFJ Hyphens are allowed	
		d. Secondary Middle Init	1	AN		
		e. IAT	1	AN	X or Blank	
0074		c/o Addressee	35	AN	In care of addressee	
0075		Address Line 1	35	AN	Required for domestic addresses	
0077		Foreign Street Address	35	AN	Required for Foreign Address, else reject	
0080		Address Line 2	35	AN	Address continuation.	
0085		City	22	A	Required for Domestic Address,	

Field No.	N-15 Line No	Identification	Length	Description	Comments	C
					else reject Abbreviations not allowed	
0087		Foreign City State or Province	35	AN	Required for Foreign Address, else reject	
0090		City Code	5	AN	Blank, not used in Hawaii	
0095		State Abbreviation	2	A	Required for Domestic Address, else reject State abbreviation must be standard postal code.	
0098		Foreign Country	22	A	Required for Foreign Address, else reject	
0100		ZIP Code	12	N	Required for Domestic Address, else reject Left justified	
0105		County	20	A	Blank, not used in Hawaii	
0110		County Code	5	N	Blank, not used in Hawaii	
0115		Telephone Number	12	AN	Taxpayer daytime phone number. If international phone number is more than 12 digits, leave blank.	
0120		Primary TP Signature	5	N	Blank, not used in Hawaii	
0125		Spouse Signature	5	N	Blank, not used in Hawaii	
0126		ERO EFIN/PIN	11	N	Blank, not used in Hawaii	
CONSISTENCY SECTION						
0150		Federal Filing Status	1	N	No entry	
0155		Total Federal Exemptions	2	N	No entry	
0160		Wages, Salaries, Tips	12	N	No entry	
0165		Taxable interest	12	N	No entry	
0170		Tax Exempt Interest	12	N	No entry	
0175		Dividends	12	N	No entry	
0180		State Refund	12	N	No entry	
0185		Taxable Social Sec Benefits	12	N	No entry	
0190		Keogh Plan and SEP Deductions	12	N	No entry	
0195		Adjusted Gross Income	12	N	No entry	
0200		Standard/Itemized Deductions	12	N	No entry	
0205		Earned Income Credit	12	N	No entry	

Field No.	N-15 Line No	Identification	Length	Description	Comments	C
		ALPHANUMERIC SECTION				
0300		Alphanumeric Field 1	80	AN		
		a. Software Developer Code	10	AN	ID number of Software Developer	
		b. Paid Preparer Name	31	AN		
		c. Preparer Phone Number	10	AN		
		d. Non-Paid Preparer	13	AN		
		e. Preparer State EIN	16	AN		
0305		Alphanumeric Field 2	80	AN		
		a. Tax Year – Begin Period	6	N	MMDDYY Leave Blank if return is for Nonresident. Fill field for Part-Year Resident. Return must be for current tax year.	
		b. Tax Year – End Period	6	N	MMDDYY Leave Blank if return is for Nonresident. Fill field for Part-Year Resident. Return must be for current tax year.	
		c. Fill in oval for Part-Year Resident	1	A	X or blank	
		d. Fill in oval for Nonresident	1	A	X or blank	
		e. Fill in oval for Nonresident of Dual-Status Alien	1	A	X or blank	
		f. Taxpayer Occupation	18	AN		
		g. Spouse Occupation	18	AN		
		h. Fill in oval – Filing for first time	1	A	X or blank "X" indicates the taxpayer is filing an individual Hawaii return for the first time.	
		i. Fill in oval – Address or Name change	1	A	X or blank "X" indicates the taxpayer has changed his address or name from the last time a return was filed.	
	1-5	j. Hawaii Filing Status	1	N	Required Entry must be one of the	

Field No.	N-15 Line No	Identification	Length	Description	Comments	C
					following: 1 = Single (S) 2 = Married Filing Joint (MFJ) 3 = Married Filing Separate (MFS) 4 = Head of Household (HH) 5 = Qualifying Widow(er) (QW) Should match Federal filing status if married. Exception: can be MFJ for Hawaii as long as both spouses are filing Federal returns. If MFS for Hawaii, the resident should file Form N-11.	
	4	k. Child Name, Head of Household	25	AN	Required Entry if Hawaii Filing Status = HH and child not a dependent	
	6b	l. Fill in oval for spouse	1	A	X or Blank Check instructions if spouse meets requirements	
0310		Alphanumeric Field 3	80	AN		
	3	a1. Spouse Last Name	20	AN	Required Entry if Hawaii Filing Status = MFS	
	3	a2. Spouse First Name	10	AN	Required Entry if Hawaii Filing Status = MFS	
	3	a3. Spouse Middle Initial	1	AN		
	5	b. Year Spouse Died	4	N	Required Entry if Hawaii Filing Status = QW Cannot be greater than transmission date, else will reject Cannot be more than 2 years prior to the tax year. For example, must be 2009 or 2010 for tax year 2011.	1
	6a	c. Exemption – Taxpayer	1	A	X or blank Should be blank only if oval for Dependent is "X" on Line 36	
	6a	d. Exemption – Taxpayer Age 65 or over	1	A	X or blank	
	6b	e. Exemption –	1	A	X or blank	

Field No.	N-15 Line No	Identification	Length	Description	Comments	C
		Spouse			If Hawaii Filing Status = MFS, can take spousal exemption if spouse is not filing a Hawaii return, had no income and was not the dependent of someone else. This should be "X" if Hawaii filing Status = MFJ; spouse should be entitled to an exemption.	
	6b	f. Exemption – Spouse Age 65 or over	1	A	X or blank	
	6a/b	g. Exemptions – Taxpayer and Spouse	1	N	Total number of "X"s in lines 6a and 6b	
	6c	h. Number of Dependent Children	2	N	Required Entry if Hawaii Filing Status = QW or HOH (where qualifying person is the taxpayer/spouse's dependent).	
	6d	i. Number of Other Dependents	2	N		
	6e	j. Total Number of Exemptions	2	N	Must equal total number of filled in ovals on 6a and 6b plus amount in boxes 6c and 6d.	
	36	k. Dependent Flag	1	A	X or blank	
	41a	l. Taxpayer Disabled	1	A	X or blank	
	41a	m. Spouse Disabled	1	A	X or blank	
	43	n. Fill in oval-Tax Table	1	A	X or blank	
	43	o. Fill in oval-Rate Schedule	1	A	X or blank	
		p. Filler	1	A	Blank; not applicable	
		q. Filler	1	A	Blank; not used.	
	43	r. Fill in oval-Capital Gains worksheet	1	A	X or blank	
	43	s. Fill in oval- Separate Tax	1	A	X or blank If required to attach Forms N-2, N-103, N-152, N-168, N-312, N-318, N-338, N-405, N-586, N-615, or N-814, disqualify from e-file.	
	44	t. DHS Exemptions	2	N		
	65	u. Fill in oval – Form N-210 attached	1	A	X or blank	
		v. Filler	1	A	Blank, not used.	
	6c and	w. Dependent 1 First	10	AN	If more than 4 dependents,	

Field No.	N-15 Line No	Identification	Length	Description	Comments	C
	6d	Name			disqualify from e-file.	
		x. Hawaii Return ID	3	AN	Required Entry must be N15	
		y. First four letters of Taxpayer's last name	4	AN	Use all Capital letters Hyphens are allowed	
		z. First four letters of Spouse's last name	4	AN	If Hawaii Filing Status = MFJ or MFS. Use all Capital letters Hyphens are allowed	
0315		Alphanumeric Field 4	80	AN		
	6c and 6d	a. Dependent 1 Last Name	20	AN		
	6c and 6d	b. Dependent 1 SSN	9	AN		
	6c and 6d	c. Dependent 1 Relationship	11	AN		
	6c and 6d	d. Dependent 2 First Name	10	AN		
	6c and 6d	e. Dependent 2 Last Name	20	AN		
		f. Election Campaign – Taxpayer	1	A	X or blank	
		g. Election Campaign – Spouse	1	A	X or blank Available only if Hawaii Filing Status = MFJ	
	59a	h. Fill in oval for Hawaii schools – primary	1	A	X or blank	
	59a	i. Fill in oval for Hawaii schools - spouse	1	A	X or blank	
		Filler	6		Blank	
0320		Alphanumeric Field 5	80	AN		
		a. Designee name	25	AN		
		b. Designee phone number	10	N		
		c. Designee identification number	9	AN	SSN or PTIN	
		d. Paid preparer's info-date	8	DT	YYYYMMDD	
	59b	e. Fill in oval for Hawaii Public	1	AN	X or blank	

Field No.	N-15 Line No	Identification	Length	Description	Comments	C
		Libraries – primary				
	59b	f. Fill in oval for Hawaii Public Libraries - spouse	1	AN	X or blank	
	36	g. Ratio of Hawaii AGI to Total AGI	3	N	Divide Line 35, Column B by Line 35, Column A. Compute to 3 decimal places and round to 2 decimal places.	
	6c and 6d	h. Dependent 2 SSN	9	AN		
	6c and 6d	i. Dependent 2 Relationship	11	AN		
		j. Checkbox for Amended Return	1	A	X or blank If applicable, disqualify from e-file	
		k. NOL carryback	2		X or blank If applicable, disqualify from e-file	
0325		Alphanumeric Field 6	80	AN		
	30	a. Alimony paid Recipient name	15	AN	If more than one recipient, disqualify from e-file.	
	30	b. Alimony paid Recipient SSN	9	AN		
	59c	c. Fill in oval for Domestic Violence / Child Abuse and Neglect Funds - primary	1	AN	X or blank	
	59c	d. Fill in oval for Domestic Violence / Child Abuse and Neglect Funds - spouse	1	AN	X or blank	
	6c and 6d	e. Dependent 3 First Name	10	AN		
	6c and 6d	f. Dependent 3 Last Name	20	AN		
	6c and 6d	g. Dependent 3 SSN	9	AN		
	6c and 6d	h. Dependent 3 Relationship	11	AN		
		Filler	4		Blank	
0330		Alphanumeric Field 7	80	AN		

Field No.	N-15 Line No	Identification	Length	Description	Comments	C
	6c and 6d	a. Dependent 4 First Name	10	AN		
	6c and 6d	b. Dependent 4 Last Name	20	AN		
	6c and 6d	c. Dependent 4 SSN	9			
	6c and 6d	d. Dependent 4 Relationship	11			
	19	Other Income	25	AN	State nature and source of income	
		Filler	5		Blank	
**SIGNED NUMERIC SECTION**					
0350	7A	Wages - A	12	N		
0355	7B	Wages - B	12	N		
0360	8A	Interest Income - A	12	N		
0365	8B	Interest Income - B	12	N		
0370	9A	Dividends - A	12	N		
0375	9B	Dividends - B	12	N		
0380	10A	State Tax Refund - A	12	N		
0385	10B	State Tax Refund - B	12	N		
0390	11A	Alimony Received - A	12	N		
0395	11B	Alimony Received - B	12	N		
0400	12A	Business Farm Income - A	12	N	Can be negative	
0405	12B	Business Farm Income - B	12	N	Can be negative	
0410	13A	Capital Gain - A	12	N	Can be negative	
0415	13B	Capital Gain - B	12	N	Can be negative If required to attach N-103, disqualify from e-file.	
0420	14A	Supplemental Gain - A	12	N	Can be negative	
0425	14B	Supplemental Gain - B	12	N	Can be negative If required to attach Sch D-1, disqualify from e-file.	
0430	15A	IRA Distributions - A	12	N		
0435	15B	IRA Distributions - B	12	N		
0440	16A	Pensions - A	12	N		
0445	16B	Pensions - B	12	N	If required to attach Sch J, disqualify from e-file.	
0450	17A	Rents - A	12	N	Can be negative	
0455	17B	Rents - B	12	N	Can be negative	

Field No.	N-15 Line No	Identification	Length	Description	Comments	C
0460	18A	Unemployment Comp - A	12	N		
0465	18B	Unemployment Comp - B	12	N		
0470	19A	Other Income - A	12	N	Can be negative	
0475	19B	Other Income - B	12	N	Can be negative If required to attach N-103, statement(s), disqualify from e-file.	
0480	20A	Total Income - A	12	N	Sum of lines 7A to 19A Can be negative	
0485	20B	Total Income - B	12	N	Sum of lines 7B to 19B Can be negative	
0490		Filler	12	N		
0495		Filler	12	N		
0500	21A	Certain Expenses - A	12	N		
0505	21B	Certain Expenses - B	12	N	If applicable, disqualify from e-file.	
0510	22A	IRA Deduction - A	12	N		
0515	22B	IRA Deduction - B	12	N		
0520	23A	Student Loan Deduction - A	12	N		
0525	23B	Student Loan Deduction - B	12	N	Not allowed if the modified (AGI) is ≥ $65,000 for single, HOH or QW; $130,000 for MFJ	
0530	24A	Health Savings Deduction - A	12	N		
0535	24B	Health Savings Deduction - B	12	N		
0540	25A	Moving Expenses - A	12	N		
0545	25B	Moving Expenses - B	12	N	If applicable, disqualify from e-file.	
0550	26A	Self-employment Tax - A	12	N		
0555	26B	Self-employment Tax - B	12	N		
0560	27A	Self-employed Deduction - A	12	N		
0565	27B	Self-employed Deduction - B	12	N		

Field No.	N-15 Line No	Identification	Length	Description	Comments	C
0570	28A	Self-employed Plan - A	12	N		
0575	28B	Self-employed Plan - B	12	N		
0580	29A	Penalty Early Withdraw - A	12	N		
0585	29B	Penalty Early Withdraw - B	12	N		
0590	30A	Alimony Paid - A	12	N		
0595	30B	Alimony Paid - B	12	N	If required to attach statement(s), disqualify from e-file.	
0600	31A	Payments to IHA - A	12	N		
0605	31B	Payments to IHA - B	12	N		
0610	32A	Reserve-Guard Pay - A	12	N		
0615	32B	Reserve-Guard Pay - B	12	N		
0620	33A	Exceptional Trees Deduction - A	12	N		
0625	33B	Exceptional Trees Deduction - B	12	N	If applicable, disqualify from e-file.	
0630	34A	Total Adjustments - A	12	N	Sum of lines 21A through 33A	
0635	34B	Total Adjustments - B	12	N	Sum of lines 21B through 33B	
0640	35A	AGI - A	12	N	Line 20A minus 34A Can be negative	
0645	35B	AGI - B	12	N	Line 20B minus 34B Can be negative	
0660	37a	Medical Expenses	12	N		
0665	37b	Taxes Deductions	12	N		
0670	37c	Interest Expense	12	N		
0675	37d	Contributions	12	N	If required to attach receipt(s), statement(s), disqualify from e-file	
0680	37e	Casualty Losses	12	N	If applicable, disqualify from e-file.	
0685	37f	Miscellaneous Deductions	12	N	If required to attach unacceptable e-file form(s) and statement(s), disqualify from e-file.	

Field No.	N-15 Line No	Identification	Length	Description	Comments	C
0690	38	Total Deductions	12	N	Sum of lines 37a through 37f.	
0695	39a	Standard Deduction	12	N	Entry must be one of the following: Filing status 1or 3 enter $2,000; 2 or 5 enter $4,000; 4 enter $2,920	
0700	39b	Prorated Deduction	12	N	Multiply line 39a by the ratio on line 36	
0705	40	AGI Less Deductions	12	N	Required Line 35, Column B minus line 38 or 39b, whichever applies. Can be negative	
0710	41a	Exemption Amount	12	N	If Line 35, Column B is $89,981 or Less, multiply $1,040 by Line 6e. If disability is claimed, see table in "Software Edits for Form N-15" for values.	
0715	41b	Prorated Exemptions	12	N	Multiply line 41a by the ratio on line 36	
0720	42	Taxable Income	12	N	Line 40 minus line 41b If negative, zero fill.	
0725	43a	Net Capital Gain	12	N		1
0730	43	Tax Liability	12	N		
0735	44	Refundable Food/Excise Tax Credit	12	N	Must match field 205 from Schedule X	
0740	45	Renter's Credit	12	N	Must match field 295 from Schedule X	
0745	46	Dependent Care Credit	12	N	Must match field 530 from Schedule X	
0750	47	Child Car Seat Credit	12	N	If applicable disqualify from e-file	
0755	48	Total refundable credits from CR	12	N	Check requirements of Sch CR. Must match field 190 Cannot be negative amount.	
0760	49	Total Refundable CR	12	N	Sum Lines 44 through 48.	
0765	50	Subtraction	12	N	Line 43 minus 49. Can be negative amount.	
0770	51	Total Non-refundable Credits	12	N	If required to attach statement(s) and/or form(s) other than N-342, N-342A, and Schedule CR, disqualify from e-file.	
0775	52	Balance	12	N	Line 50 minus Line 51 Can be negative amount.	

Field No.	N-15 Line No	Identification	Length	Description	Comments	C
0780	53	Tax Withheld	12	N	If required to attach N-2, N-4, disqualify from e-file.	
0785	54	N-1 Estimated Tax Payments	12	N		
0790	54	N-288A Estimated Tax Payments	12	N	If applicable, disqualify from e-file.	
0795	54	Estimated Tax Payments	12	N	If required to attach N-288A, N-288C, disqualify from e-file.	
0800	55	Estimated Tax From Prior Year	12	N		
0805	56	Paid with Extension	12	N		
0810	57	Total Payments	12	N	Sum of Lines 53 through 56 Cannot be negative amount.	
0815	58	Overpaid	12	N	If Line 57 is larger than Line 52; Line 57 minus Line 52	
0820	62	Apply to Estimated Tax	12	N	Cannot be negative	
0825	61	Overpayment less application of estimated	12	N	Line 58 minus line 60	
0830	60	Total Special Fund Contributions	12	N	Sum of amounts relating to the filled ovals on lines 59a, 59b, and 59c.	
0835	63	Refund Request	12	N	Line 61 minus line 62	
0840	64	Balance Due	12	N	If line 46 is larger than line 57; line 46 minus line 57	
0845	65	Estimated Tax Penalty	12	N		
0850	66	Amount Paid (Overpaid) on Original Return (attach Sch. AMD)	12	N	Blank Field applies only to amended return.	
0855	67	Balance Due (Refund) with Amended Return (attach Sch. AMD)	12	N	Blank Field applies only to amended return.	
0860	44	Federal AGI	12	N	If amount is $1,000,000 or greater, enter 999999	1
0865	38a	Federal AGI – Itemized Deductions	12	N	If amount is $1,000,000 or greater, enter 999999	1
0870		Filler		A	Blank	1
-0925						
		Record Terminus	1		Value "#"	

Unformatted Record
Form Schedule X

Field No	Sch X Line No	Identification	Length	Description	Comments	
		HEADER SECTION				
		Byte Count	4	N	Required: enter number of bytes in unformatted record (4,861 maximum)	
		Start of Record Sentinel	4		Required Value "!!!!"	
0000		Record ID Type	6	AN	Required Value "SCHX "	
0001		Form Number	6		Required Value "0001 "	
0002		Page Number	5		Required Value "PG01 "	
0003		Primary SSN	9	N	Taxpayer Identification Number	
0004		Filler	1	AN	Blank	
0005		Form/Schedule Number	7	N	Required Value "0000001"	
		PART I: REFUNDABLE FOOD/EXCISE TAX CREDIT				
0050	2	Exemption – Name 1	31	AN	First_name, Last _name	
0055	2	Exemption – Name 2	31	AN	First_name, Last _name	
0060	2	Exemption – Name 3	31	AN	First_name, Last _name	
0065	2	Exemption – Name 4	31	AN	First_name, Last _name	
0070	2	Exemption – Name 5	31	AN	First_name, Last _name	
0075	2	Exemption – Name 6	31	AN	First_name, Last _name	
0080	2	Exemption – Name 7	31	AN	First_name, Last _name	
0085	2	Exemption – Name 8	31	AN	First_name, Last _name	
0090	2	Total Exemptions	1	N	If number of exemptions more than 8, cannot e-file.	
0095	3	Child Exemption – Name 1	31	AN		
0100	3	Child Exemption – Name 2	31	AN		
0105	3	Child Exemption – Name 3	31	AN		
0110	3	Child Exemption – Name 4	31	AN		
0120	3	Child Exemption – SSN 1	9	N		
0125	3	Child Exemption –	9	N		

Field No	Sch X Line No	Identification	Length	Description	Comments	
		SSN 2				
0130	3	Child Exemption – SSN 3	9	N		
0135	3	Child Exemption – SSN 4	9	N		
0145	3	Child Exemption – Relationship 1	25	A	Child, grandchild, niece, nephew, etc.	
0150	3	Child Exemption – Relationship 2	25	A		
0155	3	Child Exemption – Relationship 3	25	A		
0160	3	Child Exemption – Relationship 4	25	A		
0170	3	Total Child Exemptions	1	N	If number of child exemptions more than 4, cannot e-file	
0175	4	Federal AGI	9	SN	Can be negative	
0180	5	MFS Spouse Federal AGI	9	SN	Can be negative	
0185	6	Total Federal AGI	9	SN	Can be negative	
0190	7	Credit Amount	9	N	See "Table for Refundable Food/Excise Tax Credit" in "Software Edits for Schedule X" for value	
0195	8	Multiplication 1	9	N	Multiply line 2 total by line 7	
0200	9	Multiplication 2	9	N	Line 3 total multiplied by $85	
0205	10	Total Refundable Credit	9	N	Sum of lines 8 and 9. Carry to field "Refundable Food/Excise Tax Credit" on Form N-11 or N-15.	
		PART II: CREDIT FOR LOW-INCOME HOUSEHOLD RENTERS				
0210	4	Address	35	AN	If more than 1 rental unit has to be listed, cannot e-file	
0214		City, State, Zip code	31	AN		
0230	4	Start Month	2	N	MM format	
0235	4	End Month	2	N	MM format. Should be greater than field 230.	
0240	4	Total Rent	9	N		
0245	4	Owner Name	31	AN	First Name, Middle Initial, Last Name	
0250	4	Owner Address	35	AN		
0254		City, State, Zip code	31	AN		
0273	4	Hawaii Tax I.D.	10	N	10 digits	

Field No	Sch X Line No	Identification	Length	Description	Comments	
		Number			"W" must not be entered.	
0275	5	Taxpayer Share Amount	9	N		
0280	6	Exclusions Amount	9	N		
0285	7	Subtraction 1 Amount	9	N	Line 5 minus line 6. If less than $1,000 cannot claim credit.	
0290	8	Number of Qualified Exemptions	1	N	Should be less than or equal to Field 305 l on N-11. Exception: For Hawaii Filing Status = MFS, claim can be made for the spouse's age exemption. However, the spouse has to be a Hawaii resident, is not filing a Hawaii return, had no income and is not the dependent of someone else.	
0295	9	Total Rental Credit Amount	9	N	Carry to field "Renter's Credit" on Form N-11. Field "HI AGI 1" of Form N-11 must be less than $30,000 else cannot claim this credit.	
		PART III: CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES				
0300	1	Provider 1 Name	16	AN	Special characters allowed	
0305	1	Provider 1 Address	35	AN		
0309	1	City, State, Zip Code	31	AN		
0325	1	Provider 1 ID Number	9	N	Provider's Social Security Number or Employer's Identification Number	
0333	1	Provider 1 Hawaii Tax I.D. Number	10	N	10 digits "W" must not be entered.	
0335	1	Paid to Provider 1	9	N		
0340	1	Provider 2 Name	16	AN	Special characters allowed	
0345	1	Provider 2 Address	35	AN		
0349	1	City, State, Zip Code	31	AN		
0365	1	Provider 2 ID Number	9	N	Provider's Social Security Number or Employer's Identification Number	
0373	1	Provider 2 Hawaii Tax I.D. Number	10	N	10 digits "W" must not be entered.	
0375	1	Paid to Provider 2	9	N		
0376	1	Provider 3 Name	16	AN	Special characters allowed	
0377	1	Provider 3 Address	35	AN		

Field No	Sch X Line No	Identification	Length	Description	Comments	
0378	1	City, State, Zip Code	31	AN		
0379	1	Provider 3 ID Number	9	N	Provider's Social Security Number or Employer's Identification Number	
0380	1	Provider 3 Hawaii Tax I.D. Number	10	N	10 digits "W" must not be entered.	
0381	1	Paid to Provider 3	9	N		
0382	2	Dependent Care Benefit Amount	9	N	Lines 2 to 15 are for employer-paid dependent care benefits. If taxpayer did not receive employer-paid dependent care benefits, lines 2 to 15 can be left blank.	
0383	3	Amount carried over from 2009 and used in2010 during the grace period				**1**
0385	4	Forfeited Amount or Amount carried forward to 2011	9	N		**1**
0390	5	Addition 1 Amount	9	N	Combine lines 2, 3, and 4	
0395	6	Qualified Expenses 1 Amount	9	N		
0400	7	Comparison Amount 1	9	N	Smaller of line 5 or 6	
0405	8	Taxpayer Earned Income 1 Amount	9	N		
0410	9	Spouse Earned Income 1 Amount	9	N		
0415	10	Comparison Amount 2	9	N	Smaller of lines 7, 8 or 9.	
0420	11	Taxable Benefits Amount	9	N	Amount of taxable benefits from the worksheet in the Instructions	
0430	12	Comparison Amount 3	9	N	$2,400 ($4,800 if 2 or more qualifying persons)	
0435	13	Comparison Amount 4	9	N	Add lines f and I from the Taxable benefits worksheet in the instructions	
0440	14	Subtraction 3 Amount	9	N	Line 12 minus line 13	
0445	15	Qualified Expenses 2 Amount	9	N		
0450	16	Qualifying Person 1 First Name	10	AN		
0455	16	Qualifying Person 1	15	AN		

Field No	Sch X Line No	Identification	Length	Description	Comments	
		Last Name				
0460	16	Qualifying Person 1 Relationship	10	AN		
0465	16	Qualifying Person 1 SSN	9	N	Social Security Number	
0470	16	Qualifying Person 1 Expense	9	N		
0475	16	Qualifying Person 2 First Name	10	AN		
0480	16	Qualifying Person 2 Last Name	15	AN		
0485	16	Qualifying Person 2 Relationship	10	AN		
0490	16	Qualifying Person 2 SSN	9	N	Social Security Number	
0495	16	Qualifying Person 2 Expense	9	N		
0500	17	Comparison Amount 5	9	N	Sum of fields 0470, 0495, and 0555, but not more than $2,400 for one qualifying person or $4,800 for two persons. However, if taxpayer had employer-paid dependent care benefits, enter the smaller of line 14 or 15.	
0505	18	Taxpayer Earned Income 2	9	N		
0510	19	Spouse Earned Income 2	9	N		
0515	20	Comparison Amount 6	9	N	Smallest of lines 17, 18 or 19	
0520	21	Hawaii AGI 3	9	N	Amount from Field "HI AGI 1" of Form N-11 or from Field 0640 "AGI A" of Form N-15. Can be negative.	
0525	22	Decimal Amount	2	N	Do not include decimal point. See "Table for Child and Dependent Care Credit" in "Software Edits for Schedule X" for value.	
0530	23	Child-Dependent Care Credit	9	N	Carry to field "Dependent Care Credit" on Form N-11 or N-15.	

Field No	Sch X Line No	Identification	Length	Description	Comments	
0535	16	Qualifying Person 3 First Name	10	AN		
0540	16	Qualifying Person 3 Last Name	15	AN		
0545	16	Qualifying Person 3 Relationship	10	AN		
0550	16	Qualifying Person 3 SSN	9	N	Social Security Number	
0555	16	Qualifying Person 3 Expense	9	N		
		Record Terminus	1		Value "#"	

Schedule CR

Field No	Sch CR Line No	Identification	Length	Description	Comments	
		HEADER SECTION				
		Byte Count	4	N	Required: enter number of bytes in unformatted record (4,861 maximum)	
		Start of Record Sentinel	4		Required Value "!!!!"	
0000		Record ID Type	6	AN	Required Value "SCHCR "	
0001		Form Number	6		Required Value "0001 "	
0002		Page Number	5		Required Value "PG01 "	
0003		Primary SSN	9	N	Taxpayer Identification Number	
0004		Filler	1	AN	Blank	
0005		Form/Schedule Number	7	N	Required Value "0000001"	
		SCHEDULE CR INFORMATION				
0050		Fiscal year begin	6		MMYYYY If fiscal year filer, disqualify from e-file.	
0055		Fiscal year end	6		MMYYYY	
0060	Part I 1	Tax paid to another state/foreign country	12	N	If applicable, disqualify from e-file.	
0065	2	Energy Conservation	12	N	If applicable, disqualify from e-file.	
0070	3	Enterprise Zone	12	N	If applicable, disqualify from e-file.	
0075	4	Low Income Housing	12	N	If applicable, disqualify from e-file.	
0080	5	Vocational Rehabilitation	12	N	If applicable, disqualify from e-file.	
0085	6	High Tech Investment	12	N	If applicable, disqualify from e-file.	
0090	7	Individual Development	12	N	If applicable, disqualify from e-file.	
0095	8	Tech Infrastructure Renovation	12	N	If applicable, disqualify from e-file.	
0100	9	School Repair	12	N	If applicable, disqualify from e-file.	
0105	10	Carryover of the Hotel	12	N	If applicable, disqualify from e-	

Field No	Sch CR Line No	Identification	Length	Description	Comments	
		Construction and Remodeling			file.	
0110	11	Carryover of the Residential Construction and Remodeling	12	N	If applicable, disqualify from e-file.	
0115	12	Carryover of Renewable Energy Tax Credit Prior to July 1, 2009	12	N	If applicable, disqualify from e-file.	
0120					Field Deleted. Blank; no value	
0125					Field Deleted. Blank; no value	
0126		Filler	1	AN		
0127	13	Renewable Energy on or After July 1, 2009	12	N	Must attach N-342	
0128	13a	Solar Thermal	1	AN	'X' or blank	
0129		Wind Powered	1	AN	'X' or blank	
						1
0132					Field Deleted Blank; no value	
0135	14	Total Nonrefundable	12	N		**1**
0140	Part II 15	Capital Goods	12	N	Must attach Form N-312. May also need to attach Sch. K-1 (Form N-20) or Sch. K-1 (Form N-35)	1
0145	16	Fuel Tax for Fishers	12	N	If applicable, disqualify from e-file.	1
0150					Field Deleted Blank; no value	
0155					Field Deleted Blank; no value.	
0160	17	Research Activities	12	N	If applicable, disqualify from e-file.	1
0165					Field Deleted Blank; no value	
0170	18	Ethanol Facility	12	N	If applicable, disqualify from e-file.	1
0171					Field Deleted Blank; no value	
0172	19	Motion Picture, Digital Media, and Film Production	12	N	If applicable, disqualify from e-file.	1

Field No	Sch CR Line No	Identification	Length	Description	Comments	
0173	20	Renewable Energy on or After July 1, 2009	12	N	Must attach N-342	[1]
0174	20a	Solar	1	AN	'X' or blank	**1**
0175		Wind	1	AN	'X' or blank	
0176	21	Important Agricultural Land Qualified Agricultural Cost Credit	12	N	If applicable, disqualify from e-file	[1]
0177	22a	Share of sale of Hawaii real property interests			If applicable, must attach Sch. K-1 (Form N-20) or Sch. K-1 (Form N-35)	1
0180	22b	Regulated Investment	12	N	If applicable, disqualify from e-file.	1
0185	22c	Total	12	N	Add lines 23a and 23b	1
0190	23	Total Refundable	12	N		**1**
		Record Terminus	1		Value "#"	

Form N-158

Field No	N-158 Line No	Identification	Length	Description	Comments	
		HEADER SECTION				
		Byte Count	4	N	Required: enter number of bytes in unformatted record (4,861 maximum)	
		Start of Record Sentinel	4		Required Value "!!!!"	
0000		Record ID Type	6	AN	Required Value "N158 "	
0001		Form Number	6		Required Value "0001 "	
0002		Page Number	5		Required Value "PG01 "	
0003		Primary SSN	9	N	Taxpayer Identification Number	
0004		Filler	1	AN	Blank	
0005		Form/Schedule Number	7	N	Required Value "0000001"	
		N-158 INFORMATION				
0050	1	Investment interest expense - HI	12	N	Can be different from Federal form 4952 line 1.	
0055	2	Carryover disallowed interest expense	12	N		
0060	3	Total investment interest	12	N	Sum of lines 1 and 2.	
0065	4a	Investment property gross income	12	N		
0070	4b	Disposed net gain	12	N		
0075	4c	Smaller of 4b or Disposed net capital gain	12	N		
0080	4d	Line 4b minus 4c	12	N	Line 4b minus line 4c. Cannot be negative.	
0085	4e	Investment capital gain	12	N		
0090	4f	Investment income	12	N	Sum of lines 4a, 4d and 4e.	
0095	5	Investment expenses	12	N		
0100	6	Net investment income	12	N	Line 4f minus 5. Cannot be negative.	
0105	7	Carry forward disallowed interest expense	12	N	Line 3 minus 6. Cannot be negative.	
0110	8	Investment interest	12	N	Smaller of line 3 or 6.	

Field No	N-158 Line No	Identification	Length	Description	Comments	
		expense deduction				
		Record terminus	1		Value "#"	

Form N-210

Field No	N-210 Line No	Identification	Length	Description	Comments	
		HEADER SECTION				
		Byte Count	4	N	Required: enter number of bytes in unformatted record (4,861 maximum)	
		Start of Record Sentinel	4		Required Value "!!!!"	
0000		Record ID Type	6	AN	Required Value "N210 "	
0001		Form Number	6		Required Value "0001 "	
0002		Page Number	5		Required Value "PG01 "	
0003		Primary SSN	9	N	Taxpayer Identification Number	
0004		Filler	1	AN	Blank	
0005		Form/Schedule Number	7	N	Required Value "0000001"	
		N-210 INFORMATION				
0050	Part I A	Waiver Box	1	AN	"X" or blank	
0055	B	Annualized installment method box	1	AN	"X" or blank	
0060	C	Actually withheld box	1	AN	"X" or blank	
0065	D	Required installment box	1	AN	"X" or blank	
0070	Part II 1	Current year tax liability	12	N		
0075	2	Total credits	12	N		
0080	3	Balance 1	12	N	Part II line 1 minus line 2	
0085	4	Current year tax withheld	12	N		
0090	5	Balance 2	12	N	Part II line 3 minus line 4	
0095					Field Deleted Blank; no value.	
0100	6	Balance 3	12	N	Multiply line 3 by 60%.	
0105	7	Prior year's tax	12	N		
0110	8	Part II balance	12	N	Smaller of line 6 or line 7	
0115	Part III 9 (a)	Required installments	12	N		

Field No	N-210 Line No	Identification	Length	Description	Comments	
0120	9 (b)	Required installments	12	N		
0125	9 (c)	Required installments	12	N		
0130	9 (d)	Required installments	12	N		
0135	10 (a)	Payments	12	N		
0140	10(b)	Payments	12	N		
0145	10 (c)	Payments	12	N		
0150	10(d)	Payments	12	N		
0155	14 (a)	Applied Overpayment	12	N	Amount from Line 10	
0160	16 (a)	Underpayment	12	N	If line 9>=Line 14, Line 9 minus Line 14. Else no entry	
0165	17 (a)	Overpayment	12	N	If Line 14>Line 9, Line 14 minus Line 9	
0170	11 (b)	Previous column overpayment B	12	N	Line 17 of column A	
0175	12 (b)	Tax to be applied B	12	N	Line 10 + 11	
0180	13 (b)	Taxes Due Col B	12	N	Line 15 + 16 of prior column	
0185	14 (b)	Applied overpayment B	12	N	Line 13- 13, no negative	
0190	15 (b)	Applied underpayment B	12	N	If line 14=0, line 13- 12	
0195	16 (b)	Underpayment B	12	N	If line 9 >=14, line 9-14. Else no entry	
0200	17 (b)	Overpayment B	12	N	If line 14>9, line 14- 9	
0205	11 (c)	Previous column overpayment C	12	N	Line 17 of column B	
0210	12 (c)	Tax to be applied C	12	N	Line 10 + 11	
0215	13 (c)	Taxes Due Col C	12	N	Line 15 + 16 of prior column	
0220	14 (c)	Applied overpayment C	12	N	Line 13- 13, no negative	
0225	15 (c)	Applied underpayment C	12	N	If line 14=0, line 13- 12	
0230	16 (c)	Underpayment C	12	N	If line 9 >=14, line 9-14. Else no entry	
0235	17 (c)	Overpayment C	12	N	If line 14>9, line 14- 9	
0240	11 (d)	Previous column overpayment D	12	N	Line 17 of column C	
0245	12 (d)	Tax to be applied D	12	N	Line 10 + 11	
0250	13 (d)	Taxes Due Col D	12	N	Line 15 + 16 of prior column	
0255	14 (d)	Applied overpayment D	12	N	Line 13- 13, no negative	
0265	16 (d)	Underpayment D	12	N	If line 9 >=14, line 9-14. Else no entry	
0275	Part IV 18 (a)	Date	8	DT	YYYYMMDD	

Field No	N-210 Line No	Identification	Length	Description	Comments	
0280	19 (a)	Number of months	12	N		
0285	20 (a)	Amount	12	N	Entry from line 19 multiplied by .00667	
0290	Part IV 18 (b)	Date	8	DT	YYYYMMDD	
0295	19 (b)	Number of months	12	N		
0300	20 (b)	Amount	12	N	Entry from line 19 multiplied by .00667	
0305	Part IV 18 (c)	Date	8	DT	YYYYMMDD	
0310	19 (c)	Number of months	12	N		
0315	20 (c)	Amount	12	N	Entry from line 19 multiplied by .00667	
0320	Part IV 18 (d)	Date	8	DT	YYYYMMDD	
0325	19 (d)	Number of months	12	N		
0330	20 (d)	Amount	12	N	Entry from line 19 multiplied by .00667	
0335	21	Total underpayment penalty	12	N	Sum of all columns line 20	
0340	Sch. A 1 (a)	AGI amount period A	12	N		
0345	3 (a)	Annualized Income A	12	N	Line 1 multiplied by line 2	
0350	4 (a)	Itemized deductions A	12	N		
0355	6 (a)	Annualized itemized deductions A	12	N	Line 4 multiplied by line 5	
0360	7 (a)	Return standard deduction A	12	N		
0365	8 (a)	Installment deduction amount A	12	N	Larger of line 6 or line 7	
0370	9 (a)	Net income amount A	12	N	Line 3 minus line 8	
0375	10 (a)	Exemption claimed amt A	12	N	$1040 multiplied by total number of exemptions claimed	
0380	11 (a)	Taxable income amount A	12	N	Line 9 minus line 10	
0385	12 (a)	Tentative tax amount A	12	N	Tax on amount from line 11	
0390	13 (a)	Other taxes A	12	N		
0395	14 (a)	Tax before credits A	12	N	Line 12 plus line 13	

Field No	N-210 Line No	Identification	Length	Description	Comments	
0400	15 (a)	Allowed credits A	12	N		
0405	16 (a)	Net tax due amount A	12	N	Line 14 minus line 15	
0410	18 (a)	Applicable tax due amount A	12	N	Multiply line 16 by line 17	
0415	20 (a)	Tax due amount A	12	N	Line 18 minus line 19	
0420	21 (a)	Installment tax amount A	12	N		
0425	23 (a)	Aggregate tax due amount A	12	N	Add line 21 and 22	
0435	24 (a)	Required installment amount A	12	N	Smaller of line 20 or line 23	
0440	Sch. A 1 (b)	AGI amount period B	12	N		
0445	3 (b)	Annualized Income B	12	N	Line 1 multiplied by line 2	
0450	4 (b)	Itemized deductions B	12	N		
0455	6 (b)	Annualized itemized deductions B	12	N	Line 4 multiplied line 5	
0460	7 (b)	Return standard deduction B	12	N		
0465	8 (b)	Installment deduction amount B	12	N	Larger of line 6 or line 7	
0470	9 (b)	Net income amount B	12	N	Line 3 minus line 8	
0475	10 (b)	Exemption claimed amt B	12	N	$1040 multiplied by total number of exemptions claimed	
0480	11 (b)	Taxable income amount B	12	N	Line 9 minus line 10	
0485	12 (b)	Tentative tax amount B	12	N	Tax on amount from line 11	
0490	13 (b)	Other taxes B	12	N		
0495	14 (b)	Tax before credits B	12	N	Line 12 plus line 13	
0500	15 (b)	Allowed credits B	12	N		
0505	16 (b)	Net tax due amount B	12	N	Line 14 minus line 15	
0510	18 (b)	Applicable tax due amount B	12	N	Multiply line 16 by line 17	
0515	19 (b)	Accumulated installment amt B	12	N	Sum of amounts in preceding columns of line 25	
0520	20 (b)	Tax due amount B	12	N	Line 18 minus line 19	
0525	21 (b)	Installment tax amount B	12	N	25% of Part II, line 8	
0530	22 (b)	Accumulated adjusted tax amount B	12	N	Amount from line 24 of the preceding column	
0535	23 (b)	Aggregate tax due amount B	12	N	Add line 21 and 22	

Field No	N-210 Line No	Identification	Length	Description	Comments	
0545	24 (b)	Required installment amount B	12	N	Smaller of line 20 or line 23	
0550	Sch. A 1 (c)	AGI amount period C	12	N		
0555	3 (c)	Annualized Income C	12	N	Line 1 multiplied by line 2	
0560	4 (c)	Itemized deductions C	12	N		
0565	6 (c)	Annualized itemized deductions C	12	N	Line 4 multiplied by line 5	
0570	7 (c)	Return standard deduction C	12	N		
0575	8 (c)	Installment deduction amount C	12	N	Larger of line 6 or line 7	
0580	9 (c)	Net income amount C	12	N	Line 3 minus line 8	
0585	10 (c)	Exemption claimed amt C	12	N	$1040 multiplied by total number of exemptions claimed	
0590	11 (c)	Taxable income amount C	12	N	Line 9 minus line 10	
0595	12 (c)	Tentative tax amount C	12	N	Tax on amount from line 11	
0600	13 (c)	Other taxes C	12	N		
0605	14 (c)	Tax before credits C	12	N	Line 12 plus line 13	
0610	15 (c)	Allowed credits C	12	N		
0615	16 (c)	Net tax due amount C	12	N	Line 14 minus line 15, but not less than 0.	
0620	18 (c)	Applicable tax due amount C	12	N	Multiply line 16 by line 17	
0625	19 (c)	Accumulated installment amt C	12	N	Add all preceding columns of line 25	
0630	20 (c)	Tax due amount C	12	N	Line 18 minus line 19, but not less than 0.	
0635	21 (c)	Installment tax amount C	12	N	25% of Part II, line 8	
0640	22 (c)	Accumulated adjusted tax amount C	12	N	Amount from line 24 of the preceding column	
0645	23 (c)	Aggregate tax due amount C	12	N	Add line 21 and 22	
0655	24 (c)	Required installment amount C	12	N	Smaller of line 20 or line 23	
0660	Sch. A 1 (d)	AGI amount period D	12	N		
0665	3 (d)	Annualized Income D	12	N	Line 1 multiplied by line 2	
0670	4 (d)	Itemized deductions D	12	N		
0675	6 (d)	Annualized itemized	12	N	Line 4 multiplied by line 5	

Field No	N-210 Line No	Identification	Length	Description	Comments	
		deductions D				
0680	7 (d)	Return standard deduction D	12	N		
0685	8 (d)	Installment deduction amount D	12	N	Larger of line 6 or line 7	
0690	9 (d)	Net income amount D	12	N	Line 3 minus line 8	
0695	10 (d)	Exemption claimed amt D	12	N	$1040 multiplied by total number of exemptions claimed	
0700	11 (d)	Taxable income amount D	12	N	Line 9 minus line 10	
0705	12 (d)	Tentative tax amount D	12	N	Tax on amount from line 11	
0710	13 (d)	Other taxes D	12	N		
0715	14 (d)	Tax before credits D	12	N	Line 12 plus line 13	
0720	15 (d)	Allowed credits D	12	N		
0725	16 (d)	Net tax due amount D	12	N	Line 14 minus line 15, but not less than 0.	
0730	18 (d)	Applicable tax due amount D	12	N	Multiply line 16 by line 17	
0735	19 (d)	Accumulated installment amt D	12	N	Add all preceding columns of line 25	
0740	20 (d)	Tax due amount D	12	N	Line 18 minus line 19, but not less than 0.	
0745	21 (d)	Installment tax amount D	12	N	25% of Part II, line 8	
0750	22 (d)	Accumulated adjusted tax amount D	12	N	Subtract line 24 of the previous column from line 23 of the previous column	
0755	23 (d)	Aggregate tax due amount D	12	N	Add line 21 and 22	
0760	24 (d)	Required installment amount D	12	N	Smaller of line 20 or line 23	
		Record Terminus	1		Value "#"	

Form N-312

Field No	N-312 Line No	Identification	Length	Description	Comments	C
		HEADER SECTION				
		Byte Count	4	N	Required: enter number of bytes in unformatted record (4,861 maximum)	
		Start of Record Sentinel	4		Required Value "!!!!"	
0000		Record ID Type	6	AN	Required Value "N312　"	
0001		Form Number	6		Required Value "0001　"	
0002		Page Number	5		Required Value "PG01 "	
0003		Primary SSN or FEIN	9	N	Taxpayer Identification Number	
0004		Filler	1	AN	Blank	
0005		Form/Schedule Number	7	N	Required Value between "0000001" and "0000010"	
		N-312 INFORMATION				
0050		Tax Year – Begin Period	4	N	MMDD If fiscal year, disqualify from e-file	
0055		Tax Year – Begin Year	2	N	YY	
0060		Tax Year – End Period	4	N	MMDD	
0065		Tax Year – End Year	2	N	YY	
0070		Hawaii Tax ID Number	10	AN	Follows "W"	
0075	Part I 1	Hawaii Purchases Property Description 1	50	AN		
0080	1	Hawaii Purchases Property Date 1	8	N	YYYYMMDD format	
0085	1	Hawaii Purchases Property Cost 1	12	N		
0090	1	Hawaii Purchases Property Description 2	60	AN		
0095	1	Hawaii Purchases Property Date 2	8	N	YYYYMMDD format	
0100	1	Hawaii Purchases Property Cost 2	12	N		
0105	1	Hawaii Purchases Property Description 3	60	AN		
0110	1	Hawaii Purchases	8	N	YYYYMMDD format	

Field No	N-312 Line No	Identification	Length	Description	Comments	C
		Property Date 3				
0115	1	Hawaii Purchases Property Cost 3	12	N		
0120	1	Hawaii Purchases Property Description 4	60	AN		
0125	1	Hawaii Purchases Property Date 4	8	N	YYYYMMDD format	
0130	1	Hawaii Purchases Property Cost 4	12	N		
0135	1	Hawaii Purchases Property Description 5	60	AN		
0140	1	Hawaii Purchases Property Date 5	8	N	YYYYMMDD format	
0145	1	Hawaii Purchases Property Cost 5	12	N		
0150	1	Hawaii Purchases Property Description 6	60	AN		
0155	1	Hawaii Purchases Property Date 6	8	N	YYYYMMDD format	
0160	1	Hawaii Purchases Property Cost 6	12	N		
0165	1	Hawaii Purchases Property Description 7	60	AN	If more than (7) Hawaii property purchases, disqualify from e-file.	
0170	1	Hawaii Purchases Property Date 7	8	N	YYYYMMDD format	
0175	1	Hawaii Purchases Property Cost 7	12	N		
0180	2a	Purchase Out-of-State Property Description 1	40	AN		
0185	2a	Purchase Out-of-State Property Date 1	8	N	YYYYMMDD format	
0190	2a	Purchase Out-of-State Property Cost 1	12	N		
0195	2a	Purchase Out-of-State Property Description 2	60	AN		
0200	2a	Purchase Out-of-State Property Date 2	8	N	YYYYMMDD format	
0205	2a	Purchase Out-of-State Property Cost 2	12	N		
0210	2a	Purchase Out-of-State Property Description 3	60	AN		
0215	2a	Purchase Out-of-State	8	N	YYYYMMDD format	

Field No	N-312 Line No	Identification	Length	Description	Comments	C
		Property Date 3				
0220	2a	Purchase Out-of-State Property Cost 3	12	N		
0225	2a	Purchase Out-of-State Property Description 4	60	AN		
0230	2a	Purchase Out-of-State Property Date 4	8	N	YYYYMMDD format	
0235	2a	Purchase Out-of-State Property Cost 4	12	N		
0240	2a	Purchase Out-of-State Property Description 5	60	AN	If more than (5) Out-of-State property purchases, disqualify from e-file.	
0245	2a	Purchase Out-of-State Property Date 5	8	N	YYYYMMDD format	
0250	2a	Purchase Out-of-State Property Cost 5	12	N		
0255	2b	Use Tax Paid	1	N	Possible Values: 1 = Yes 2 = No 3 = Some	
0260	3	Total Cost of Property	12	N	Sum column C, lines 1 & 2	
0262		Filler	12	N		
0265		Filler	12	N		
0270	5	Property Basis Percentage	12	N	Multiply Line 3 by Line 4	
0272	6	Taxes Paid Out-Of-State	12	N		
0275	7	Capital Goods Excise Tax Credit	12	N	Line 5 minus Line 6; rounded to nearest whole number. Enter on Schedule CR, Line 15; If using Form F-1, disqualify from e-file.	1
0280	A	Checkbox: IRS 179 Deduction	1	AN	Y=Yes N=No If "Yes", disqualify from e-file.	
0285	B	Checkbox: Acquired from Related Party	1	AN	Y=Yes N=No If "Yes", disqualify from e-file.	
0290	C	Checkbox: IRS 280F Deduction	1	AN	Y=Yes N=No If "Yes", disqualify from e-file.	
0295	D	Checkbox: Building Property	1	AN	Y=Yes N=No If "Yes", disqualify from e-file.	

Field No	N-312 Line No	Identification	Length	Description	Comments	C
0300	E	Checkbox: Three Year Property	1	AN	Y=Yes N=No If "Yes", disqualify from e-file.	
0305		Name of individual or entity on return	65	AN		
0310		Individual or entity FEIN-SSN	9	N		
0315		Pass-through Entity Name	65	AN		
0320		Pass-through Entity FEIN-SSN	9	N		
0325	A	Property Description A	80	AN		
0330	B	Property Description B	80	AN		
0335	C	Property Description C	80	AN		
0340	D	Property Description D	80	AN		
0345	E	Property Description E	80	AN	If more than 5, disqualify from e-file.	
0350	2	Begin Date A	8	N	YYYYMMDD format	
0355	2	Begin Date B	8	N	YYYYMMDD format	
0360	2	Begin Date C	8	N	YYYYMMDD format	
0365	2	Begin Date D	8	N	YYYYMMDD format	
0370	3	Begin Date E	8	N	YYYYMMDD format	
0375	3	Ceased Date A	8	N	YYYYMMDD format	
0380	3	Ceased Date B	8	N	YYYYMMDD format	
0385	3	Ceased Date C	8	N	YYYYMMDD format	
0390	3	Ceased Date D	8	N	YYYYMMDD format	
0395	3	Ceased Date E	8	N	YYYYMMDD format	
0400	4	Number of Years A	2	N	Years Rounded down to nearest whole number	
0405	4	Number of Years B	2	N	Years Rounded down to nearest whole number	
0410	4	Number of Years C	2	N	Years Rounded down to nearest whole number	
0415	4	Number of Years D	2	N	Years Rounded down to nearest whole number	
0420	4	Number of Years E	2	N	Years Rounded down to nearest whole number	
0425	5	Original Property Cost A	12	N		
0430	5	Original Property Cost B	12	N		
0435	5	Original Property Cost C	12	N		
0440	5	Original Property Cost D	12	N		
0445	5	Original Property Cost E	12	N		

Field No	N-312 Line No	Identification	Length	Description	Comments	C
0450	6	Original Allowable Deduction A	12	N		
0455	6	Original Allowable Deduction B	12	N		
0460	6	Original Allowable Deduction C	12	N		
0465	6	Original Allowable Deduction D	12	N		
0470	6	Original Allowable Deduction E	12	N		
0475	7	Original Sales or Use Credit A	12	N		
0480	7	Original Sales or Use Credit B	12	N		
0485	7	Original Sales or Use Credit C	12	N		
0490	7	Original Sales or Use Credit D	12	N		
0495	7	Original Sales or Use Credit E	12	N		
0500	8	Original or Previously Recomputed Credit A	12	N		
0505	8	Original or Previously Recomputed Credit B	12	N		
0510	8	Original or Previously Recomputed Credit C	12	N		
0515	8	Original or Previously Recomputed Credit D	12	N		
0520	8	Original or Previously Recomputed Credit E	12	N		
0525	9	Recomputed Credit A	12	N		
0530	9	Recomputed Credit B	12	N		
0535	9	Recomputed Credit C	12	N		
0540	9	Recomputed Credit D	12	N		
0545	9	Recomputed Credit E	12	N		
0550	10	Decrease in Credit A	12	N	Column A line 8 minus line 9	
0555	10	Decrease in Credit B	12	N	Column B line 8 minus line 9	
0560	10	Decrease in Credit C	12	N	Column C line 8 minus line 9	
0565	10	Decrease in Credit D	12	N	Column D line 8 minus line 9	
0570	10	Decrease in Credit E	12	N	Column E line 8 minus line 9	

Field No	N-312 Line No	Identification	Length	Description	Comments	C
0575	11	Recapture Percentage A	3	N	Possible Values: 100 66 33 000	
0580	11	Recapture Percentage B	3	N	Possible Values: 100 66 33 000	
0585	11	Recapture Percentage C	3	N	Possible Values: 100 66 33 000	
0590	11	Recapture Percentage D	3	N	Possible Values: 100 66 33 000	
0595	11	Recapture Percentage E	3	N	Possible Values: 100 66 33 000	
0600	12	Recapture Tax A	12	N	Multiply column A line 10 by line 11	
0605	12	Recapture Tax B	12	N	Multiply column B line 10 by line 11	
0610	12	Recapture Tax C	12	N	Multiply column C line 10 by line 11	
0615	12	Recapture Tax D	12	N	Multiply column D line 10 by line 11	
0620	12	Recapture Tax E	12	N	Multiply column E line 10 by line 11	
0625	13	Total Tax Increase	12	N	Add line 12 columns A through E. Round to nearest dollar. Must match line 26 Form N-11 or line 43 Form N-15. If using any other forms, disqualify from e-file.	1
		Record Terminus	1		Value "#"	

Form N-342

Field No	N-342 Line No	Identification	Length	Description	Comments	
		HEADER SECTION				
		Byte Count	4	N	Required: enter number of bytes in unformatted record (4,861 maximum)	
		Start of Record Sentinel	4		Required Value "!!!!"	
0000		Record ID Type	6	AN	Required Value "N342 "	
0001		Form Number	6		Required Value "0001 "	
0002		Page Number	5		Required Value "PG01 "	
0003		Primary SSN	9	N	Taxpayer Identification Number	
0004		Filler	1	AN	Blank	
0005		Form/Schedule Number	7	N	Required Value "0000001"	
		FORM N-342 INFORMATION				
0050		Fiscal year beginning – Month	2	N	MM 01= Jan 07= Jul 02= Feb 08= Aug 03= Mar 09= Sept 04= Apr 10= Oct 05= May 11= Nov 06= Jun 12= Dec	
0060		Fiscal year ending – Month	2	N	MM 01= Jan 07= Jul 02= Feb 08= Aug 03= Mar 09= Sept 04= Apr 10= Oct 05= May 11= Nov 06= Jun 12= Dec	

Field No	N-342 Line No	Identification	Length	Description	Comments	
0065		Fiscal year ending – Year	2	N	YY	
		SOLAR ENERGY SYSTEM				
0070		Date system installed & placed in service	8	N	YYYYMMDD	
0075	1	Amt of credits rec'd & cost used for qualifying system	12	N		
0080	2	Amt of consumer incentive premiums	12	N		
0085	3	Actual cost of solar energy system	12	N	Subtract line 2 from line 1	
0090	4	Solar energy system used to heat water	1		X = Yes Blank = No	
0095	5	Portion installed on single-family property	12	N		
0100	6	Enter smaller - 35% of line 5 or $2,250	12	N		
0110	7	Portion installed on multi-family property	12	N		
0115	8	Division 1	12	N	Divide total square feet of your unit by total square feet of all units in multi-family property	
0120	9	Actual per unit cost of solar energy system	12	N	Multiply line 7 by line 8	
0125	10	Enter smaller – 35% of line 9 or $350	12	N		
0130	11	Multiplication 1	12	N	Multiply line 10 by number of units you own	
0131	11a	Number of units own	5	N		
0135	12	Portion installed on commercial property	12	N		
0140	13	Enter 35% of line 12 or $250,000	12	N		
0145	14	Addition 1	12	N	Add lines 6, 11, and 13	

Field No	N-342 Line No	Identification	Length	Description	Comments	
0150	15	Portion installed on single-family property (not primarily used to heat water)	12	N		
0155	16	Enter smaller – 35% of line 15 or $5,000	12	N		
0160	17a	Substitute for Solar water heat system?	1	AN	X = Yes Blank = No	2
0161	17	Substitution for Solar water heat system amt	12	N		2
0165	18	Subtraction 1	12	N	Line 16 minus line 17	
0170	19	Portion installed on multi-family residential property (not primarily used to heat water)	12	N		
0175	20	Division 2	12	N	Divide total square feet of your unit by total square feet of all units in multi-family property (not primarily used to heat water)	
0180	21	Actual per unit cost of solar energy system (not primarily used to heat water)	12	N	Multiply line 19 by line 20	
0185	22	Enter smaller – 35% of line 9 or $350	12	N		
0190	23	Multiplication 2	12	N	Multiply line 22 by the number of units you own	
0191	23a	Number of units own	5	N		
0195	24	Portion installed on commercial property (not primarily used to heat water)	12	N		
0200	25	Enter smaller – 35% of line 24 or $500,000	12	N		
0205	26	Addition 2	12	N	Add lines 18, 23, and 25	
		WIND-POWERED ENERGY SYSTEM				
0210		Date system installed & placed in service	8	N	YYYYMMDD	
0215	27	Cost of qualified wind-powered energy system	12	N		

Field No	N-342 Line No	Identification	Length	Description	Comments	
0220	28	Amount of premiums, costs, and utility rebate	12	N		
0225	29	Actual cost of wind-powered energy system	12	N	Subtract line 28 from line 27	
0230	30	Portion installed on single-family property	12	N		
0235	31	Enter smaller – 20% of line 30 or $1,500	12	N		
0240	32	Portion installed on multi-family property	12	N		
0245	33	Division 3	12	N		
0250	34	Actual per unit cost of wind powered energy system	12	N	Multiply line 32 by line 33	
0255	35	Enter smaller – 20% of line 34 or $200	12	N		
0260	36	Multiplication 3	12	N	Multiply line 35 by the number of units you own	
0261	36a	Number of units own	5	N		
0265	37	Portion installed on commercial property	12	N		
0270	38	Enter smaller – 20% of line 37 or $500,000	12	N		
0275	39	Addition 3	12	N	Add lines 31, 36, and 38	
DISTRIBUTIVE SHARE OF TAX CREDIT						
0280	40	Distributive share of solar energy tax	12	N		
0285	41	Distributive share of wind-powered energy tax	12	N		
REFUNDABLE TAX CREDIT						
0290	42	Treat tax credit as refundable	1	AN	A = Reduced by 30% B = Income exempt or AGI under threshhold	
0295	43	If checked box on line 42a enter the amount	12	N		
0300	44	Multiplication 4	12	N	Multiply line 43 by 30%	

Field No	N-342 Line No	Identification	Length	Description	Comments	
0305	45	Subtraction 2	12	N	Line 43 minus line 44	
0310	46	Refundable renewable energy technologies income tax credit	12	N		
NONREFUNDABLE TAX CREDIT						
0312	47	Carryover of unused renewable energy technologies income tax credit	12	N		1
0315	48	Amount	12	N	Amount from line 14, 26, 39, 40, 41 or 47	1
0320	49a	Tax Liability Limitation – Individuals	12	N	Tax liability amount from Form N-11 or N-15	1
0325	49b	Tax Liability Limitation – Corporations	12	N	If applicable, disqualify from e-file.	1
0330	49c	Tax Liability Limitation – Other filers	12	N	If applicable, disqualify from e-file.	1
0335	50	Other Credits	12	N	Total credit from credit worksheet in the instructions	1
0340	51	Tax Liability	12	N	Line 49 minus Line 50 (if zero or less than zero, enter zero)	**1**
0345	52	Total Credit allowed	12	N	Smaller of line 48 or line 51. Round amount to the nearest dollar for individual taxpayers, and enter on the appropriate line for Schedule CR.	**1**
0350	53	Represents carryover of unused credit	12	N	Line 49 minus Line 52.	1
		Record Terminus	1		Value "#"	

Form N-342A

Field No	N-342A Line No	Identification	Length	Description	Comments	
					HEADER SECTION	
		Byte Count	4	N	Required: enter number of bytes in unformatted record (4,861 maximum)	
		Start of Record Sentinel	4		Required Value "!!!!"	
0000		Record ID Type	6	AN	Required Value "N342A "	
0001		Form Number	6		Required Value "0001 "	
0002		Page Number	5		Required Value "PG01 "	
0003		Primary SSN	9	N	Taxpayer Identification Number	
0004		Filler	1	AN	Blank	
0005		Form/Schedule Number	7	N	Required Value "0000001"	
					N-342A INFORMATION	
0050		Fiscal year beginning – Month	2	N	MM 01= Jan 07= Jul 02= Feb 08= Aug 03= Mar 09= Sept 04= Apr 10= Oct 05= May 11= Nov 06= Jun 12= Dec	
0060		Fiscal year ending – Month	2	N	MM 01= Jan 07= Jul 02= Feb 08= Aug 03= Mar 09= Sept 04= Apr 10= Oct 05= May 11= Nov 06= Jun 12= Dec	
0065		Fiscal year ending – Year	2	N	YY	
0070		Name	65	AN	S Corporation, Partnership, Estate, or Trust, or Condominium Apartment Association	
0075		Number and Street	65	AN		
0080		City or Town	30	AN		
0085		State	2	A		
0090		Zip Code	12	N		

Field No	N-342A Line No	Identification	Length	Description	Comments	
0095		Name of individual or corporation for whom this statement is being prepared	65	AN	Blank	
0100		Social Security Number or Fed Employer ID Number	9	N		
0105		Type of business	1	N	1= S Corporation 2= Partnership 3= Estate of Trust 4= Condominium Apartment Association	
		SOLAR ENERGY SYSTEM				
0110		Date system installed & placed in service	8	N	YYYYMMDD	
0115	1	Cost of installed & placed in svc in Hawaii	12	N		
0120	2	Amt of consumer incentive premiums	12	N		
0125	3	Actual cost of solar thermal energy system	12	N	Subtract line 2 from line 1	
0130	4	Solar energy system used to heat water	1	AN	X = Yes Blank = No	**2**
0135	5	Portion installed on single-family property	12	N		
0140	6	Enter smaller - 35% of line 3 or $2,250	12	N		
0145	7	Portion installed on multi-family property	12	N		
0150	8	Division 1	12	N	Divide the total square feet of your unit by total square feet of all units in multi-family property	

Field No	N-342A Line No	Identification	Length	Description	Comments	
0155	9	Actual per unit cost of solar energy system	12	N	Multiply line 7 by line 8	
0160	10	Enter smaller – 35% of line 9 or $350	12	N		
0165	11	Multiplication 1	12	N	Multiply line 10 by number of units you own	
0166	11a	Number of units you own	5	N		
0170	12	Portion installed on commercial property	12	N		
0175	13	Enter smaller – 35% of line 12 or $250,000	12	N		
0180	14	Addition 1	12	N	Add line 6, 11, &13, & enter result (but not less than zero)	
0185	15	Portion installed on single-family property (not primarily used to heat water)	12	N		
0190	16	Enter smaller – 35% of line 15 or $5,000	12	N		
0195	17a	Substitute for Solar water heating system	1	AN	X = Yes Blank = No	2
0200	17	Substitution for Solar water heating system amount.	12	N		
0205	18	Subtraction 1	12	N	Line 16 minus line 17	
0210	19	Portion installed on multi-family residential property (not primarily used to heat water)	12	N		

Field No	N-342A Line No	Identification	Length	Description	Comments	
0215	20	Division 2	12	N	Divide total square feet of your unit by total square feet of all units in multi-family property (not primarily used to heat water)	
0220	21	Actual per unit cost of solar energy system	12	N		2
0225	22	Enter smaller – 35% of line 21 or $350	12	N		
0230	23	Multiplication 2	12	N	Multiply line 22 by the number of units you own	
0231	23a	Number of units you own	5	N		
0240	24	Portion installed on commercial property (not primarily used to heat water)	12	N		
0245	25	Enter smaller – 35% of line 24 or $500,000	12	N		
0255	26	Addition 2	12	N	Add lines 18, 23, and 25	
WIND-POWERED ENERGY SYSTEM						
0260		Date system installed & placed in service	8	N	YYYYMMDD	
0265	27	Cost of installed & placed in svc in Hawaii	12	N		
0270	28	Cost of qualified wind-powered energy system	12	N		
0275	29	Actual cost of wind-powered energy system	12	N	Subtract line 28 from 27	
0280	30	Portion installed on single-family property	12	N		

Field No	N-342A Line No	Identification	Length	Description	Comments	
0285	31	Enter smaller – 20% of line 30 or $1,500	12	N		
0290	32	Portion installed on multi-family property	12	N		
0295	33	Division 3	12	N	Divide total square feet of your unit by total square feet of all units in multi-family property	
0300	34	Actual per unit cost of wind powered energy system	12	N	Subtract line 21 from line 20	
0305	35	Enter smaller – 20% of line 34 or $200	12	N		
0310	36	Multiplication 2	12	N	Multiply line 35 by the number of units you own	
0311	36a	Number of units you own				
0315	37	Portion installed on commercial property	12	N		
0320	38	Enter smaller – 20% of line 37 or $500,000	12	N		
0325	39	Addition 3	12	N	Add lines 31, 36, & 38 and enter result (but not less than zero)	
TOTAL CREDIT FOR RENEWABLE ENERGY TECHNOLOGIES						
0330	40	Total tax credit claimed	12	N	Add lines 15, 30, and 45, and enter total	
0335	41	Distributive share of solar energy tax credit	12	N		
0340	42	Distributive share of wind-powered energy tax credit	12	N		
		Record Terminus	1		Value "#"	

Form N-615

Field No	N-615 Line No	Identification	Length	Description	Comments	
		HEADER SECTION				
		Byte Count	4	N	Required: enter number of bytes in unformatted record (4,861 maximum)	
		Start of Record Sentinel	4		Required Value "!!!!"	
0000		Record ID Type	6	AN	Required Value "N615 "	
0001		Form Number	6		Required Value "0001 "	
0002		Page Number	5		Required Value "PG01 "	
0003		Primary SSN	9	N	Taxpayer Identification Number	
0004		Filler	1	AN	Blank	
0005		Form/Schedule Number	7	N	Required Value "0000001"	
		N-615 INFORMATION				
0050		Child name	35	AN		
0055		Child SSN	9	N		
0060	A	Parent Name	35	A		
0065	B	Parent SSN	9	N		
0070	C	Parent filing status	1	N	Values 1 to 5	
0075	D	Exemptions on parent return	2	N	Values 1 to 99	
0080	1	Gross unearned income	12	N		
0085	2	Deductions	12	N		
0090	3	Child unearned income adjusted	12	N	Line 1 minus line 2.	
0095	4	Child taxable income	12	N		
0100	5	Child net investment income	12	N	Smaller of line 3 or 4.	
0105	6	Parent taxable income	12	N		
0110	7	Other children unearned income	12	N		
0115	8	Combined income	12	N	Sum of lines 5, 6 and 7.	
0120	9	Parent tax computation indicator	1	N	1 = Tax table 2 = Tax rate schedule 3 = Capital gains tax 4 = Form N-168	

Field No	N-615 Line No	Identification	Length	Description	Comments	
					Tax on line 8 amount based on parent's filing status	
0125	9	Tax at parent tax rate	12	N		
0128	10	Parent tax indicator	1	N	1 = Tax table 2 = Tax rate schedule 3 = Capital gains tax 4 = Form N-168	
0130	10	Parent Tax Amount	12	N		
0135	11	Adjusted tax	12	N	Line 9 minus line 10.	
0140	12a	Combined children investment income	12	N	Sum of lines 5 and 7.	
0145	12b	Child tentative tax pct.	6	R	Line 5 divided by line 12a.	
0150	13	Child tentative tax	12	N	Line 11 multiplied by line12b.	
0155	14	Child taxable unearned income	12	N	Line 4 minus line 5.	
0160	15	Child tax computation 1 indicator	1	N	1 = Tax table 2 = Tax rate schedule 3 = Capital gains tax 4 = Form N-168 Tax on line 14 amount based on child's filing status.	
0165	15	Unearned income tax at child rate	12	N		
0170	16	Child tentative investment tax	12	N	Sum of lines 13 and 15.	
0175	17	Child tax computation 2 indicator			1 = Tax table 2 = Tax rate schedule 3 = Capital gains tax 4 = Form N-168 Tax on line 4 amount based on child's filing status.	
0180	17	Child income tax	12	N		
0185	18	Form N-615 tax	12	N	Larger of line 16 or 17.	
		Record terminus	1		Value "#"	

Schedule K-1 (Form N-20)

Field No	Sch K-1, N-20 Line No	Identification	Length	Description	Comments	
					HEADER SECTION	
		Byte Count	4	N	Required: enter number of bytes in unformatted record (4,861 maximum)	
		Start of Record Sentinel	4		Required Value "!!!!"	
0000		Record ID Type	6	AN	Required Value "N20K1 "	
0001		Form Number	6		Required Value "0001 "	
0002		Page Number	5		Required Value "PG01 "	
0003		Primary SSN	9	N	Taxpayer Identification Number	
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0005		Form/Schedule Number	7	N	Required Value between "0000001" and "0000010"	
					N-20 SCHEDULE K-1 INFORMATION	
0050		Other tax year beginning – Month	2	N	MM 01= Jan 07= Jul 02= Feb 08= Aug 03= Mar 09= Sept 04= Apr 10= Oct 05= May 11= Nov 06= Jun 12= Dec	
0055		Other tax year ending – Month	2	N	MM 01= Jan 07= Jul 02= Feb 08= Aug 03= Mar 09= Sept 04= Apr 10= Oct 05= May 11= Nov 06= Jun 12= Dec	
0060		Other tax year ending – Year	2	N	YY	
0065		Partner's Social Security Number or FEIN	9	AN		
0070		Partner's name	36	AN		

Field No	Sch K-1, N-20 Line No	Identification	Length	Description	Comments	
0075		Address (number and street)	36	AN		
0080		Address (City or town, State and Zip code)	36	AN		
0085		Partnership's FEIN	9	N		
0090		Partnership's name	36	AN		
0095		Address (number and street)	36	AN		
0100		Address (City or town, State and Zip code)	36	AN		
0105	A	Check box - This partner is a general partner, limited partner, LLC member-manager, or other LLC member	1	N	1 = general partner 2 = limited partner 3 = limited liability company member-manager 4 = other LLC member	
0110	B	Type of entity of this partner.	17	AN		
0115	C	a. Partner's percentage of Profit sharing (i) Before change or termination	4	AN		
0120	C	a. Partner's percentage of Profit sharing (ii) End of year	4	AN		
0125	C	b. Partner's percentage of Loss sharing (i) Before change or termination	4	AN		
0130	C	b. Partner's percentage of Loss sharing (ii) End of year	4	AN		
0135	C	c. Partner's percentage of Ownership of capital (i) Before change or termination	4	AN		
0140	C	c. Partner's percentage of Ownership of capital (ii) End of year	4	AN		
0145	D	a. Partner's share of liabilities: Nonrecourse	9	AN		

Field No	Sch K-1, N-20 Line No	Identification	Length	Description	Comments	
0150	D	b. Partner's share of liabilities: Qualified nonrecourse financing	9	AN		
0155	D	c. Partner's share of liabilities: Other	9	AN		
0160	E	Federal Tax Shelter Registration Number	14	N	If required to attach federal Form 8271 disqualify from e-file.	
0165	F	Check box – Partnership is a publicly traded partnership	1	AN	X or blank If required to attach federal Form 8582, disqualify from e-file	
0170	G	a. Check box – (1) Final K-1	1	AN	X or blank	
0175	G	b. Check box – (2) Amended K-1	1	AN	X or blank	
RECONCILIATION OF PARTNER'S CAPITAL ACCOUNT						
0180	H	(a) Capital account at beginning of year	12	N		
0185	H	(b) Capital contributed during year	12	N		
0190	H	(c) Income included in column (c) Attributable Everywhere	12	N	Income plus nontaxable income	
0195	H	(d) Deductions included in column (c) Attributable Everywhere	12	N	Deductions plus unallowable deductions Must be negative amount.	
0200	H	(e) Withdrawals and distributions	12	N	Must be negative amount.	
0205	H	(f) Capital account at end of year	12	N	Combine (a) through (e)	
INCOME (LOSS)						
0210	1	Ordinary income (loss) from trade or business (b) Attributable to Hawaii	12	N	If required to attach unacceptable e-file form(s), disqualify from e-file.	
0215	1	Ordinary income (loss) from trade or business (c) Attributable Everywhere	12	N	If required to attach unacceptable e-file form(s), disqualify from e-file.	

Field No	Sch K-1, N-20 Line No	Identification	Length	Description	Comments	
0220	2	Net income (loss) from rental real estate (b) Attributable to Hawaii	12	N	If required to attach unacceptable e-file form(s), disqualify from e-file.	
0225	2	Net income (loss) from rental real estate (c) Attributable Everywhere	12	N	If required to attach unacceptable e-file form(s), disqualify from e-file.	
0230	3	Net income (loss) from other rental activities (b) Attributable to Hawaii	12	N	If required to attach unacceptable e-file form(s), disqualify from e-file.	
0235	3	Net income (loss) from other rental activities (c) Attributable Everywhere	12	N	If required to attach unacceptable e-file form(s), disqualify from e-file.	
0240	4a	Portfolio income (loss): Interest (b) Attributable to Hawaii	12	N		
0245	4a	Portfolio income (loss): Interest (c) Attributable Everywhere	12	N		
0250	4b	Portfolio income (loss): Ordinary Dividends (b) Attributable to Hawaii	12	N	Include the amount on Form N-15, line 9	
0255	4b	Portfolio income (loss): Ordinary Dividends (c) Attributable Everywhere	12	N	Include the amount on Form N-15, line 9	
0260	4c	Portfolio income (loss): Royalties (b) Attributable to Hawaii	12	N	Include the amount on Form N-15, line 17	
0265	4c	Portfolio income (loss): Royalties (c) Attributable Everywhere	12	N	Include the amount on Form N-15, line 17	
0270	4d	Portfolio income (loss):	12	N		

Field No	Sch K-1, N-20 Line No	Identification	Length	Description	Comments	
		Net short-term capital gain (loss) (b) Attributable to Hawaii				
0275	4d	Portfolio income (loss): Net short-term capital gain (loss) (c) Attributable Everywhere	12	N		
0280	4e	Portfolio income (loss): Net long-term capital gain (loss) (b) Attributable to Hawaii	12	N		
0285	4e	Portfolio income (loss): Net long-term capital gain (loss) (c) Attributable Everywhere	12	N		
0290	5	Guaranteed payments to partners (b) Attributable to Hawaii	12	N		
0295	5	Guaranteed payments to partners (c) Attributable Everywhere	12	N		
0300	6	Net gain (loss) under IRC section 1231 (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	
0305	6	Net gain (loss) under IRC section 1231 (c) Attributable Everywhere	12	N	If applicable, disqualify from e-file	
0310	7	Other income (loss) (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	
0315	7	Other income (loss) (c) Attributable	12	N	If applicable, disqualify from e-file	

Field No	Sch K-1, N-20 Line No	Identification	Length	Description	Comments	
		Everywhere				
DEDUCTIONS						
0320	8	Charitable contributions (b) Attributable to Hawaii	12	N	If required to attach federal Form 8283, statement(s) disqualify from e-file.	
0325	8	Charitable contributions (c) Attributable Everywhere	12	N	If required to attach federal Form 8283, statement(s) disqualify from e-file.	
0330	9	Expense deduction for recovery property (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	
0335	9	Expense deduction for recovery property (c) Attributable Everywhere	12	N	If applicable, disqualify from e-file	
0340	10	Deductions related to portfolio income (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	
0345	10	Deductions related to portfolio income (c) Attributable Everywhere	12	N	If applicable, disqualify from e-file	
0350	11	Other deductions (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	
0355	11	Other deductions (c) Attributable **Everywhere**	12	N	If applicable, disqualify from e-file	
CREDITS						
0360	12	Total cost of qualifying property for the Capital Goods Excise Tax Credit (b) Attributable to Hawaii	12	N	Enter amount on Form N-312	
0365	13	Fuel Tax Credit for Commercial Fishers (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	

Field No	Sch K-1, N-20 Line No	Identification	Length	Description	Comments	
0370	14	Enterprise Zone Tax Credit (b) Attributable to Hawaii			See attached Form N-756A. If applicable, disqualify from e-file.	
0375	15	Hawaii Low-Income Housing Tax Credit (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	
0380	16	Credit for Employment of Vocational Rehabilitation Referrals (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	
0391	17	Total production costs qualifying for the Motion Picture, Digital Media, and Film Production Income Tax Credit (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	
0395	18	High Technology Business Investment Tax Credit (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	**1**
0396		Filler	12	N		**1**
0400	19	Tax Credit for Research Activities (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	
0405	20	Technology Infrastructure Renovation Tax Credit (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	**1**
0406		Filler	12	N		**1**
0410					Field Deleted Blank; no value	

Field No	Sch K-1, N-20 Line No	Identification	Length	Description	Comments	
0420					Field Deleted Blank; no value	
0425	21	Credit for School Repair and Maintenance (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	
0430	22	Ethanol Facility Tax Credit (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	
0434	23	Renewable Energy Technologies Income Tax Credit (b) Attributable to Hawaii	12	N		**1**
0435		Filler	12	N		**1**
						1
0437	24	Important Agricultural Land Qualified Agricultural Cost Credit	12	N		**1**
0440	25	Credit for income tax Withheld on Form N-288 (b) Attributable to Hawaii	12	N	Enter amount on Schedule CR, Line 21a	**1**
INVESTMENT INTEREST						
0445	26a	Interest expense on Investment debts (b) Attributable to Hawaii	12	N	Include amount on Form N-158, Line 1	**1**
0450	26a	Interest expense on Investment debts (c) Attributable	12	N	Include amount on Form N-158, Line 1	**1**

Field No	Sch K-1, N-20 Line No	Identification	Length	Description	Comments	
0455	26b(1)	Investment income included on Sch. K-1, lines 4a, 4b, and 4c (b) Attributable to Hawaii	12	N	If required to attach unacceptable e-file form(s), disqualify from e-file.	**1**
0460	26b(1)	Investment income included on Sch. K-1, lines 4a, 4b, and 4c (c) Attributable Everywhere	12	N	If required to attach unacceptable e-file form(s), disqualify from e-file.	**1**
0465	26b(2)	Investment expenses included in Sch. K-1, line 10 (b) Attributable to Hawaii	12	N	If required to attach unacceptable e-file form(s), disqualify from e-file.	**1**
0470	28b(2)	Investment expenses included in Sch. K-1, line 10 (c) Attributable Everywhere	12	N	If required to attach unacceptable e-file form(s), disqualify from e-file.	**1**
RECAPTURE OF TAX CREDITS						
0475	27a	Recapture of Hawaii Low-Income Housing Tax Credit from IRC section 42(j)(5) partnerships (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	**1**
0480	27b	Recapture of Hawaii Low-Income Housing Tax Credit other than on line 28a (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	**1**
0485	28	Capital Goods Excise Tax Credit Properties (b) Attributable to Hawaii	12	N	See attached Form N-312, Part II No entry	**1**

Field No	Sch K-1, N-20 Line No	Identification	Length	Description	Comments	
0490	29	Recapture of High Technology Business Investment Tax Credit (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	**1**
0491	30	Recapture of Tax Credit for Flood Victims (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file	**1**
0492	31	Recapture of Important Agricultural Land Qualified Agricultural Cost Credit	12	N		**1**
OTHER INFORMATION PROVIDED BY PARTNERSHIP						
0495	32	List below other items and amounts not included on lines 1 through 31 that are required to be reported separately to each partner				**1**
0500	32	(2)	65	AN		**1**
0505	32	(3)	65	AN		**1**
0510	32	(4)	65	AN		**1**
0515	32	(5)	65	AN		**1**
0520	32	(6)	65	AN		**1**
0525	32	(7)	65	AN		**1**
0530	32	(8)	65	AN		**1**
0535	32	(9)	65	AN		**1**
0540	32	(10)	65	AN		**1**
0545	32	(11)	65	AN		**1**
0550	32	(12)	65	AN		**1**
0555	32	(13)	65	AN		**1**
0560	32	(14)	65	AN		**1**
0565	32	(15)	65	AN		**1**
0570	32	(16)	65	AN		**1**
0575	32	(17)	65	AN		**1**
		Record Terminus	1		Value "#"	

Schedule K-1 (Form N-35)

Field No	Sch K-1, N-35 Line No	Identification	Length	Description	Comments	C
		HEADER SECTION				
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0002		Page Number	5		Required Value "PG01 "	
0003		Primary SSN	9	N	Taxpayer Identification Number	
0004		Filler	1	AN	Blank	
0005		Form/Schedule Number	7	N	Required Value between "0000001" and "0000010"	
		N-35 SCHEDULEK-1 INFORMATION				
0050		Tax year beginning – Month	2	N	MM 01= Jan 07= Jul 02= Feb 08= Aug 03= Mar 09= Sept 04= Apr 10= Oct 05= May 11= Nov 06= Jun 12= Dec	
0055		Tax year ending – Month	2	N	MM 01= Jan 07= Jul 02= Feb 08= Aug 03= Mar 09= Sept 04= Apr 10= Oct 05= May 11= Nov 06= Jun 12= Dec	
0060		Tax year ending – Year	2	N	YY	
0065		Shareholder's Identifying Number	9	N		
0070		Shareholder's Name	36	AN		
0075		Number and Street	36	AN		

Field No	Sch K-1, N-35 Line No		Identification	Length	Description	Comments	C
0080			City or Town, State and Zip Code	36	AN		
0085			Corporation's FEIN	9	N		
0090			Corporation's Name	36	AN		
0095			Number and Street	36	AN		
0100			City or Town, State and Zip Code	36	AN		
0105	A1		Shareholder's percentage of stock ownership for tax year	3	N		
0110	A2		Number of shares owned by shareholder at tax year end	6	N		
0115						Field Deleted Blank; no value	
0120	B		Check applicable box	1	AN	If applicable, X or blank. 1= Final K-1	
0125	B		Check applicable box	1	AN	If applicable, X or blank. 2= Amended K-1	
INCOME (LOSSES) – Pro Rata Share Items							
0130	1		Ordinary income (loss) from trade or business activities. (b) Attributable to Hawaii	12	N		
0135	1		(c) Attributable Elsewhere	12	N		
0140	2		Net income (loss) from rental real estate activities. (b) Attributable to Hawaii	12	N		
0145	2		(c) Attributable Elsewhere	12	N		
0150	3		Net Income (loss) from other rental activities. (b) Attributable to Hawaii	12	N		
0155	3		(c) Attributable Elsewhere	12	N		

Field No	Sch K-1, N-35 Line No	Identification	Length	Description	Comments	C
0160	4	Interest (b) Attributable to Hawaii				
0165	4	(c) Attributable Elsewhere	12	N		
0170	5	Ordinary Dividends (b) Attributable to Hawaii	12	N		
0175	5	(c) Attributable Elsewhere	12	N		
0180	6	Royalties (b) Attributable to Hawaii	12	N		
0185	6	(c) Attributable Elsewhere	12	N		
0190	7	Net short-term capital gain (loss) (b) Attributable to Hawaii	12	N		
0195	7	(c) Attributable to Elsewhere	12	N		
0200	8	Net long-term capital gain (loss) (b) Attributable to Hawaii	12	N		
0205	8	(c) Attributable Elsewhere	12	N		
0210	9	Net section 1231 gain (loss) (other than due to casualty or theft). (b) Attributable to Hawaii	12	N	If attaching Schedule D-1, disqualify from e-file.	
0215	9	(c) Attributable Elsewhere	12	N		
0220	10	Other income (loss) (attach schedule). (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file.	
0225	10	(c) Attributable Elsewhere	12	N		

Field No	Sch K-1, N-35 Line No	Identification	Length	Description	Comments	C
		DEDUCTIONS – Pro Rata Share Items				
0230	11	Charitable contributions (b) Attributable to Hawaii	12	N		
0235	11	(c) Attributable Elsewhere	12	N		
0240	12	IRC section 179 expense deduction (attach schedule) (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file.	
0245	12	(c) Attributable Elsewhere	12	N		
0250	13	Deductions related to portfolio income (loss) (attach schedule) (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file.	
0255	13	(c) Attributable Elsewhere	12	N		
0260	14	Other deductions (attach schedule) (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file.	
0265	14	(c) Attributable Elsewhere	12	N		
		INVESTMENT INTEREST – Pro Rata Share Items				
0270	15	Interest expense on investment debts. (b) Attributable to Hawaii	12	N	Include on Form N-158, line 1.	
0275	15a	(c) Attributable Elsewhere	12	N	Include on Form N-158, line 1.	
0280	15b	(1) Investment income included on lines 4a, 4b, and 4c above. (b) Attributable to Hawaii	12	N		
0285	15b	(c) Attributable Elsewhere	12	N		

Field No	Sch K-1, N-35 Line No	Identification	Length	Description	Comments	C
0290	15b	(2) Investment expense included on line 9 above. (b) Attributable to Hawaii	12	N		
0295	15c	(c) Attributable Elsewhere	12	N		
CREDITS – Pro Rata Share Items						
0300	16a	Fuel Tax Credit for Commercial Fishers. (b) Attributable to Hawaii	12	N	Form N-163, if applicable, disqualify from e-file.	
0305	16b	Total cost of qualifying property for the Capital Goods Excise Tax Credit. (b) Attributable to Hawaii	12	N	Form N-312, Part 1	
0310	16c	Amounts needed to claim the Enterprise Zone Tax Credit. (b) Attributable to Hawaii			Form N-756 If applicable, disqualify from e-file.	
0315	16d	Hawaii Low-Income Housing Tax Credit. (b) Attributable to Hawaii	12	N	Form N- 586, if applicable, disqualify from e-file.	
0320	16e	Credit for Employment of Vocational Rehabilitation Referrals. (b) Attributable to Hawaii	12	N	Form N-884, if applicable, disqualify from e-file.	
0325					Field Deleted Blank; no value	
0330					Field Deleted Blank; no value	
0331	16f	Motion Picture, Digital Media, and Film Production Income Tax Credit (b) Attributable to Hawaii	12	N	Form N-340, if applicable, disqualify from e-file.	

Field No	Sch K-1, N-35 Line No	Identification	Length	Description	Comments	C
0335	16g	Technology Infrastructure Renovation Tax Credit (b) Attributable to Hawaii	12	N	Form N-326, if applicable, disqualify from e-file.	1
0336		Filler	12	N		1
0340	16h	High Technology Business Investment Tax Credit (b) Attributable to Hawaii	12	N	Form N-318, if applicable, disqualify from e-file.	1
0341		Filler	12	N	If applicable, disqualify from e-file	1
0345	16i	Tax Credit for Research Activities (b) Attributable to Hawaii	12	N	Form N-319, if applicable, disqualify from e-file.	
0355					Field Deleted Blank; no value	
0360					Field Deleted Blank; no value	
0365	16j	Credit for School Repair & Maintenance. (b) Attributable to Hawaii	12	N	Form N-330, if applicable, disqualify from e-file.	
0370	16k	Ethanol Facility Tax Credit (b) Attributable to Hawaii	12	N	Form N-324, if applicable, disqualify from e-file.	
0374	16l	Renewable Energy Technologies Income Tax Credit (b) Attributable to Hawaii	12	N	No Entry	1
0375		Filler	12	N		1
						1

Field No	Sch K-1, N-35 Line No	Identification	Length	Description	Comments	C
0377	16m	Important Agricultural Land Qualified Agricultural Cost Credit	12	N		**1**
0380	16n	Credit for Hawaii income tax withheld on Form N-288 (b) Attributable to Hawaii	12	N	If attaching Form N-288, disqualify from e-file.	**1**
0385	16o	Credit for Hawaii income tax withheld on Form N-4 (Nonresident shareholders only) (b) Attributable to Hawaii	12	N	If attaching Form N-4, disqualify from e-file.	**1**
0390	16p	Pro rata share income tax paid by the S Corp to states that do not recognize the S status. (Resident and part-year resident shareholders only). (c) Attributable Elsewhere	12	N		**1**
OTHER ITEMS – Pro Rata Share Items						
0395	17	Property distributions (including cash) other than dividend distributions reported to you on Federal Form 1099-Div. (b) Attributable to Hawaii	12	N		**1**
0400	17	(c) Attributable Elsewhere	12	N		**1**
0405	18	Tax exempt interest income. (b) Attributable to Hawaii	12	N		**1**
0410	18	(c) Attributable Elsewhere	12	N		**1**

Field No	Sch K-1, N-35 Line No	Identification	Length	Description	Comments	C
0415	19	Other tax exempt income. (b) Attributable to Hawaii	12	N		**1**
0420	19	(c) Attributable Elsewhere	12	N		**1**
0425	20	Non-deductible expenses. (b) Attributable to Hawaii	12	N		**1**
0430	20	(c) Attributable Elsewhere	12	N		**1**
0435	21	Amount of loan repayments for Loans from Shareholders. (b) Attributable to Hawaii	12	N		**1**
0440	21	(c) Attributable Elsewhere	12	N		**1**
0445	22a	Corporate adjustments (attach schedule). (b) Attributable to Hawaii	12	N	If applicable, disqualify from e-file.	**1**
0450	22b	Personal adjustments. (c) Attributable Elsewhere	12	N		**1**
0455	23	Interest penalty on early withdrawal of savings. (c) Attributable Elsewhere	12	N		**1**
RECAPTURE OF TAX CREDITS – Pro Rata Share Items						
0460	24a	Recapture of Hawaii Low-Income Housing Tax Credit: From IRC section 42(j)(5) partnerships. (b) Attributable to Hawaii	12	N	Form N-586, Part III, if applicable, disqualify from e-file.	**1**
0465	24b	Other than on line 24a. (b) Attributable to Hawaii	12	N	Form N-586, Part III, if applicable, disqualify from e-file.	**1**

Field No	Sch K-1, N-35 Line No	Identification	Length	Description	Comments	C
0470	25	Capital Goods Excise Tax Credit Properties (b) Attributable to Hawaii			No Entry.	**1**
0475	26	High Technology Business Investment Tax Credit (b) Attributable to Hawaii	12	N	Form N-318, Part III, if applicable, disqualify from e-file.	**1**
0476	27	Recapture of Tax Credit for Flood Victims (b) Attributable to Hawaii	12	N	Form N-338, if applicable, disqualify from e-file.	**1**
0477	28	Recapture of Important Agricultural Land Qualified Agricultural Cost Credit	12	N		**1**
SUPPLEMENTAL INFORMATION – Pro Rata Share Items						
0480	29 a	a to j - Supplemental information for items and amounts not included in lines 1 through 28 that are required to each shareholder.	65	AN	If more than 10 lines, disqualify from e-file.	**1**
0485	29b		65	AN		**1**
0490	29c		65	AN		**1**
0495	29d		65	AN		**1**
0500	29e		65	AN		**1**
0505	29f		65	AN		**1**
0510	29g		65	AN		**1**
0515	29h		65	AN		**1**
0520	29i		65	AN		**1**
0525	29j		65	AN		**1**
		Record Terminus	1		Value "#"	

Form 1099G

Field No.	1099G Line No	Identification	Length	Description	Comments	
		HEADER SECTION				
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0003		Primary SSN	9	N	Taxpayer Identification Number	
0004		Filler	1	A	Blank	
0005		Form/Schedule Number	7	N	Required Value "0000001" - "0000010"	
		FORM 1099-G INFORMATION				
0008		Void Indicator	1	AN	"X" or blank	
0010		Corrected Box	1	A	"X" or blank	
0020		Payer's Name Control	4	AN	First 4 significant characters of payer's name, no leading or embedded spaces. Hyphen and ampersand okay. Spaces may be present as last two positions.	
0030		Payer Name	35	AN	Allowable special characters are: (&), (-), (/), (,) (+) and blank	
0040		Payer Name Line 2	35	AN	In care of addressee, or address continuation. Allowable special characters are space, (&), (/), (-) and (%).	
0050		Payer Address	35	AN	Allowable special characters are (&), (/), (-), (%), and (,).	
0060		Payer City	22	AN	Space is allowed	
0070		Payer State	2	A	Standard Postal State Abbreviations	
0080		Payer Zip Code	12	N	Left justified	
0085		Payer Telephone Number	10	N		
0090		Payer's Federal	9	N		

Field No.	1099G Line No	Identification	Length	Description	Comments	
		identification number				
0100		Recipient's Identification Number	9	N		
0110		Recipient's Name	35	AN	Allowable special character is (-).	
0120		Recipient's Address	35	AN	Allowable special characters are (&), (/), (-), (%), and (,).	
0125		Recipient's Address Continuation	35	AN		
0130		Recipient's City	22	AN	Space is allowed	
0140		Recipient's State	2	A	Standard Postal State Abbreviations	
0150		Recipient's Zip Code	12	N	Left justified	
0160		Account Number	30	AN	AN or Blank.	
0170	1	Unemployment Compensation	12	N		
0180	2	State or local income tax refunds, credits, offsets	12	N	No entry	
0190	3	Tax year	4	N	No entry	
0200	4	Federal income tax withheld	12	N		
0220	6	Taxable grants	12	N	No entry	
0230	7	Agriculture payments	12	N	No entry	
0240	8	Business income indicator	1	A	No entry	
0250	9	Hawaii income tax withheld	12	N		
		Record Terminus	1		Value "#"	

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19.   Acknowledgement Record Layout

The IRS will be handling the state acknowledgements.   See the format below.

TRANA Outer

Field #	Position	Data	Description	Field Info	Length
	1	**0120**	Byte Count		4
	5	********	Record Sentinel		4
0000	9	**TRANAb**	Tran A Identifier (All Caps)		6
0010	15	**36821**	EIN of Transmitter	**On Form 8633**	9
0020	24	**State of Hawaii Department of Taxation**	Transmitter Name		35
0030	59	**PREPARER'S AGENT**	Transmitter Type		16
0040	75	**"D" = Memphis**	Processing Site		1
0050	76		Transmission Date	**Date file is built - YYYYMMDD**	8
0060	84		ETIN of State + Use Code	**On Form 8633**	7
0070	91		Julian Date	**Blank**	3
0080	94	**01 - ?**	Transmission Seq.	**Files Per Day**	2
0090	96	**A**	Transmission Format	**A = ASCII**	1
0100	97	**F**	Record Type	**F = Fixed / V = Variable**	1
0110	98		EFIN Of Transmitter	**Blank**	6
0120	104		Filler	**Blank**	5
0130	109		Reserved	**Blank**	1
0140	110		Reserved	**Blank**	1
0150	111		Reserved	**Blank**	6
0160	117	**T or P**	Production - Test	**T = Test / P = Production**	1
0170	118	**Z**	Transmission Type Code	**Z = State Acknowledgement**	1
0180	119		Reserved	**Blank**	1
	120	**#**	Terminus		1

TRANB Outer

Field #	Position	Data	Description	Field Info	Length
	1	**0120**	Byte Count		4
	5	****	Record Sentinel		4
0000	9	**TRANBb**	Tran B Identifier (All Caps)		6
0010	15	**36721**	EIN of Transmitter **(Must match TRANA Record)**		9
0020	24	**830 Punchbowl St**	Transmitter Address		35
0030	59	**Honolulu HI 96813**	Transmitter Type		35
0040	94	**8085871740**	Transmitter Phone		10
0050	104		Filler	Blank	16
	120	**#**	Terminus		1

TRANA Inner

Field #	Position	Data	Description	Field info	Length
	1	**0120**	Byte Count		4
	5	****	Record Sentinel		4
0000	9	**TRANAb**	Tran A Identifier (All Caps)		6
0010	15		EIN of Transmitter		9
0020	24		Transmitter Name (Mailbox ID)		35
0030	59	**PREPARER'S AGENT**	Transmitter Type		16
0040	75	**"D" = Memphis**	Processing Site		1
0050	76		Transmission Date	Date file is built - YYYYMMDD	8
0060	84	**ETIN of Transmitter**			7
0070	91		Julian Date		3
0080	94		Transmission Seq.		2
0090	96	**A**	Transmission Format	A = ASCII	1
0100	97	**F**	Record Type	F = Fixed / V = Variable	1
0110	98	**EFIN Of Transmitter**			6
0120	104		Filler	Blank	5
0130	109		Reserved	Blank	1
0140	110		Reserved	Blank	1
0150	111		Reserved	Blank	6
0160	117	**T or P**	Production - Test	T = Test / P = Production	1
0170	118	**Z**	Transmission Type Code	Z = State Acknowledgement	1
0180	119		Reserved	Blank	1
	120	**#**	Terminus		1

TRANB Inner

Field #	Position	Data	Description	Field Info	Length
	1	**0120**	Byte Count		4
	5	****	Record Sentinel		4
0000	9	**TRANBb**	Tran A Identifier (All Caps)		6
0010	15		EIN of Transmitter		9
0020	24		Transmitter Address		35
0030	59		Transmitter City State ZIP		35
0040	94		Transmitter Phone	**Blank**	10
0050	104		Filler	**Blank**	16
	120	**#**	Terminus		1

ACK Key Record

Field #	Position	Data	Description	Field Info	Length
	1	**0120**	Byte Count		4
	5	****	Record Sentinel		4
0000	9	**ACKbbb**	ACK Record ID		6
0005	15		Reserved IP Addr Code	Blank	1
0010	16		EIC Indicator	Blank	1
0020	17		Primary SSN		9
0030	26		RSN: Numeric ETIN (5) Transmitter Use Code (2) Julian Date (3) Trans Seq Number (2) Seq Num for Return (4)		16
0040	42		Refund or Balance Due field from return	Blank	12
0050	54		"A" = Accepted "R" = Rejected "D" = Duplicate		1
0060	55		Duplicate Code	Blank	3
0065	58		PIN Presence Indicator	Blank	1
0070	59		EFT Code	Blank	1
0080	60		Date Accepted	YYYYMMDD	8
0090	68		Return DCN		14
0100	82		Number of Error Records	Numeric 00-96	2
0110	84		FOUO RET SEQ NUM	Blank	13
0112	97		State DD Ind	Blank	1
0115	98		Payment Acknowledgment	Blank	15
0117	113		Date of Birth Validation	Blank	1
0118	114		Filler	Blank	1
0119	115		State Only Code	Blank	2
0120	117		Debt Code	Blank	1
0130	118	**HI**	State Packet Code		2
	120	**#**	Record Terminus Character		1

109

ACK Error Record

Field #	Position	Data	Description	Field Info	Length
	1	**0120**	Byte Count		4
	5	****	Start of Record Sentinel		4
0000	9	**ACKRbb**	Record ID		6
0010	15	**Numeric (Must match ACK Key Record)**	Primary Taxpayer SSN		9
0020	24		Reserved	**Blank**	7
0030	31		Error Record Sequence Number	**Blank**	2
0040	33		Error Form Record ID	**Blank**	6
0050	39		Error Form Record Type	**Blank**	6
0060	45	**PG00b**	Error Form Page Number		5
0070	50	**0000001**	Error Form Occurrence Number		7
0080	57		Error Field Sequence Number	**Blank**	4
0090	61	**Numeric, Refer to HI Reject Codes**	Error Code		4
0100	65		Filler	**Blank**	55
	120	**#**	Record Terminus Character		1

ACK Recap Record Inner

Field #	Position	Data	Description	Field Info	Length
	1	**"0120"**	Byte Count		4
	5	**"****"**	Start of Record Sentinel		4
0000	9	**"RECAPb"**	Record ID		6
0010	15		Filler	Blank	8
0020	23		Total EFT Count	Blank	6
0030	29		Total Return Count	Return count for ETIN (Total ACK Key count)	6
0040	35		ETIN + Use Code (Transmitter)		7
0050	42		Julian Date of Transmission		3
0060	45		Transmission Sequence Number for Julian Date		2
0070	47		Total Accepted Returns	Accepted for ETIN	6
0080	53		Total Duplicated Returns	Blank	6
0090	59		Total Rejected Returns	Rejected for ETIN	6
0100	65		Total Duplicated EFT	Blank	6
0110	71		Computed EFT Count	Blank	6
0120	77		Computed Return Count	Blank	6
0130	83		Total State Only Return Count	Blank	6
0135	89		Total Accepted State Only	Blank	6
0137	95		Filler	Blank	5
0140	100		Acknowledgement file name	IRS Determined	20
	120	**#**	Record Terminus Character	Sort by ETIN	1

ACK Recap Record Outer

Field #	Position	Data	Description	Field Info	Length
	1	"0120"	Byte Count		4
	5	"****"	Start of Record Sentinel		4
0000	9	"RECAPb"	Record ID		6
0010	15		Filler	Blank	8
0020	23		Total EFT Count	Blank	6
0030	29		Total Return Count	Total of Inner envelopes	6
0040	35		ETIN + Use Code (State ETIN)	Must Match TRANA Outer record	7
0050	42		Julian Date of Transmission	Blank	3
0060	45		Transmission Sequence Number for Julian Date	Blank	2
0070	47		Total Accepted Returns		6
0080	53		Total Duplicated Returns		6
0090	59		Total Rejected Returns		6
0100	65		Total Duplicated EFT	Blank	6
0110	71		Computed EFT Count	Blank	6
0120	77		Computed Return Count	Blank	6
0130	83		Total State Only Return Count	Blank	6
0135	89		Total Accepted State Only	Blank	6
0137	95		Filler	Blank	5
0140	100		Acknowledgement file name	Must be blank	20
	120	#	Record Terminus Character		1

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20. Reject Codes

Note: For the most part, the definition of "invalid" means a numeric field contained characters, the field exceeded the required length, or data was negative when it should not be.

List of Reject Codes

Form N-11

0001	Invalid SSN on N-11 generic record.
0003	Specified length of the generic record does not match the byte count.
0006	Invalid state code
0009	Invalid Julian date
0012	Invalid Hawaii filing status code
0015	Invalid spouse's SSN
0018	Invalid DCN on generic record
0021	Invalid RSN
0024	Invalid Federal AGI Amount
0027	Invalid Wage Difference Amount
0030	Invalid Out-of-State Bonds Amount
0033	Invalid Other Additions Amount
0036	Invalid Federal AGI=HI Additions Amount
0039	Invalid Pension Subtractions Amount
0042	Invalid Social Security Benefits Amount
0045	Invalid Reserve-Guard Pay Amount
0048	Invalid Individual Housing Amount
0051	Invalid Other Subtractions Amount
0054	Invalid Total Subtractions Amount
0057	Invalid Hawaii AGI 1 Amount
0060	Invalid Medical Deduction Amount
0063	Invalid Taxes Deduction Amount
0066	Invalid Interest Deduction Amount
0069	Invalid Contributions Amount
0072	Invalid Casualty Losses Amount
0075	Invalid Miscellaneous Deductions Amount
0078	Invalid Total Deductions Amount
0081	Invalid AGI Less Deductions Amount
0084	Invalid Exemption Amount
0087	Invalid Taxable Income Amount
0090	Invalid Net LT Capital Gain Amount
0093	Invalid Tax Liability Amount
0096	Invalid Total Non-Refundable Credits.
0099	Invalid Balance
0102	Invalid Tax Withheld Amount
0105	Invalid Estimated Tax
0108	Invalid Estimated From Prior Year
0111	Invalid Paid with Extension Amount
0114	Invalid Low-income Credit

0117	Invalid Renter's Credit
0120	Invalid Dependent Care Credit
0123	Invalid Child Car Seat Credit. No entry.
0124	Invalid General Income Tax Credit
0126	Invalid Total Payments
0129	Invalid Overpaid Amount
0132	Invalid Refund Request Amount
0136	Invalid Apply to Estimated Tax Amount
0139	Invalid Balance Due
0142	Invalid Estimated Tax Penalty Amount
0146	Invalid Schedule C Amount
0149	Invalid Schedule E Amount
0152	Invalid Schedule F Amount
0153	Preparer Name was filled in, but Preparer ID Number is missing
0154	Preparer ID Number was filled in, but Preparer Name is missing
0155	Invalid Preparer's FEIN
0158	Invalid Preparer's Zip
0161	Missing Primary Last Name
0164	Invalid Adjusted Gross Income
0167	Invalid Year Spouse Died
0170	Invalid Total Exemptions for Taxpayer and Spouse
0173	Invalid Number of Dependent Children
0176	Invalid Number of Other Dependents
0179	Invalid Total Number of Exemptions
0182	Invalid DHS Exemptions
0188	Invalid Total Additions Amount
0191	Duplicate DCN. N11 and any corresponding attachments were not saved.
0192	Invalid Fiscal Tax Year Begin Period
0193	Invalid Fiscal Tax Year End Period
0194	Oval was filled in for address change but the Address information is missing.
0195	Invalid Amended Return oval. No entry.
0196	Invalid NOL carryback oval. No entry.
0197	Oval was filled in for address change and the Zip Code is present but the City is missing.
0200	Oval was filled in for address change and the Zip Code is present but the State is missing.
0206	Invalid Designee Phone Number
0209	Invalid General Income Credit. No entry.
0212	Invalid Total Refundable Credits from CR.
0218	Invalid Overpayment Less Application of Estimated
0221	Invalid N-168 checkbox. No entry allowed.
0224	More than two errors on the generic record were found for this taxpayer.
0227	Invalid Total special fund contributions amount.
0228	Invalid Paid (overpaid) amount. No entry allowed.
0229	Invalid Balance due (refund) amount. No entry allowed.
0230	Unauthorized Electronic Transmitter Identification Number (ETIN) for the Resident Individual Income Tax Return (Form N-11).

0900   Invalid Hawaii Return ID

Form N-15
0300   Invalid SSN on N-15 generic record.
0303   Specified length of the generic record does not match the byte count.
0306   Invalid Julian date
0309   Invalid DCN on generic record
0310   Invalid RSN
0314   Invalid state code
0317   Invalid spouse's SSN
0320   Invalid Hawaii filing status code
0321   Invalid NOL carryback oval. No entry.
0322   Invalid Amended Return oval.   No entry.
0323   Oval was not filled in for Part-Year Resident or oval was not filled in for
          Nonresident or oval was not filled in for Nonresident Alien.
0324   Invalid Tax Year Begin Period
0325   Invalid Tax Year End Period
0327   Invalid Total Income wages, salaries, tips, etc. total amount.
0330   Invalid Hawaii Income wages, salaries, tips, etc. total amount.
0333   Invalid Total Income interest income amount.
0336   Invalid Hawaii Income interest income amount.
0339   Invalid Total Income ordinary dividends amount.
0342   Invalid Hawaii Income ordinary dividends amount.
0345   Invalid Total Income state income tax refund amount.
0348   Invalid Hawaii Income state income tax refund amount.
0351   Invalid Total Income alimony received amount.
0354   Invalid Hawaii Income alimony received amount.
0357   Invalid Total Income business or farm income (loss) amount.
0360   Invalid Hawaii Income business or farm income (loss) amount.
0361   Invalid Total Income capital gain (loss) amount.
0362   Invalid Hawaii Income capital gain (loss) amount.
0363   Invalid Total Income IRA distributions amount.
0369   Invalid Hawaii Income IRA distributions amount.
0370   Invalid Total Income supplemental gains or (losses) amount.
0371   Invalid Hawaii Income supplemental gains or (losses) amount.
0372   Invalid Total Income rents, royalties, partnerships, estates,
          trusts, etc. amount.
0375   Invalid Hawaii Income rents, royalties, partnerships, estates, trusts etc.
          amount.
0376   Invalid Total Income pensions and annuities amount.
0377   Invalid Hawaii Income pensions and annuities amount.
0378   Invalid Total Income unemployment compensation (insurance)
          amount.
0381   Invalid Hawaii Income unemployment compensation (insurance)
          amount.
0382   Invalid Total other income amount.
0383   Invalid Hawaii other income amount.
0384   Invalid Total Income total amount.

0387	Invalid Hawaii Income total amount.
0388	Invalid Total Archer MSA deduction amount.
0389	Invalid Hawaii Archer MSA deduction amount.
0390	Invalid Total Income Educator Expenses amount.
0393	Invalid Hawaii Income Educator Expenses amount.
0394	Invalid Total Income certain business expenses amount.
0395	Invalid Hawaii Income certain business expenses amount.
0396	Invalid Total Income IRA deduction amount.
0399	Invalid Hawaii Income IRA deduction amount.
0402	Invalid Total Income student loan interest deduction amount.
0405	Invalid Hawaii Income student loan interest deduction amount.
0408	Invalid Total Income health savings account deduction amount.
0411	Invalid Hawaii Income health savings account deduction amount.
0412	Invalid Total Income moving expenses amount.
0413	Invalid Hawaii Income moving expenses amount.
0414	Invalid Total Income one-half of self-employment tax amount.
0417	Invalid Hawaii Income one-half of self-employment tax amount.
0420	Invalid Total Income self-employed health insurance deduction amount.
0423	Invalid Hawaii Income self-employed health insurance deduction amount.
0427	Invalid Total Income self-employed SEP, SIMPLE, and qualified plans amount.
0430	Invalid Hawaii Income self-employed SEP, SIMPLE, and qualified plans amount.
0433	Invalid Total Income penalty on early withdrawal of savings amount.
0436	Invalid Hawaii Income penalty on early withdrawal of savings amount.
0437	Invalid Total Income alimony paid amount.
0438	Invalid Hawaii Income alimony paid amount.
0439	Invalid Total Income payments to an individual housing account amount
0442	Invalid Hawaii Income payments to an individual housing account amount.
0445	Invalid Total Income military reserve or Hawaii National Guard duty pay amount.
0448	Invalid Hawaii Income military reserve or Hawaii National Guard duty pay amount.
0449	Invalid Total Income exceptional trees deduction amount.
0450	Invalid Hawaii Income exceptional trees deduction amount.
0451	Invalid Total Income total adjustments amount.
0453	Invalid Hawaii Income total adjustments amount.
0455	Invalid Total adjusted gross income amount.
0456	Invalid Hawaii adjusted gross income amount.
0459	Invalid Ratio of Hawaii AGI to Total AGI amount.
0462	Invalid Medical and Dental expenses amounts.
0465	Invalid Taxes amount.
0468	Invalid Interest expense amount.
0469	Invalid Contributions amount.

0470	Invalid Miscellaneous deductions amount.
0471	Invalid Total Itemized Deductions amount.
0472	Invalid Casualty and theft losses amount.
0474	Invalid Standard Deduction amount.
0477	Invalid Prorated Standard Deduction amount.
0480	Invalid Hawaii AGI less deductions amount.
0483	Invalid Exemptions amount.
0486	Invalid Prorated Exemption(s) amount.
0489	Invalid Taxable Income amount.
0492	Invalid Net Capital gains amount.
0495	Invalid Total Tax liability amount.
0498	Invalid Total Nonrefundable tax credits amount.
0501	Invalid Balance amount.
0504	Invalid Hawaii State Income tax withheld amount.
0506	Invalid Tax payment amount.
0507	Invalid Estimated tax applied from return amount.
0510	Invalid Amount paid with extensions.
0513	Invalid Low-Income Refundable tax credit amount.
0516	Invalid Low-Income Household Renters credit amount.
0519	Invalid Child and Dependent Care Expenses amount.
0520	Invalid Credit for Child Passenger Restraint System(s) amount.
0522	Invalid Total refundable tax credits amount.
0523	Invalid Federal AGI
0524	Invalid General Income Tax Credit
0525	Invalid Total Payments and Credits amount.
0528	Invalid Overpaid amount.
0531	Invalid Amount applied to Estimated Tax.
0533	Invalid Overpaid less Applied Estimated tax amount.
0536	Invalid Contribution to Hawaii schools special fund amount.
0539	Invalid Contribution to Hawaii public libraries special fund amount.
0540	Invalid Contribution to domestic violence / child abuse and neglect funds amount. No entry allowed.
0542	Invalid Total special fund contribution amount.
0545	Invalid Refund amount.
0548	Invalid Balance Due amount.
0551	Invalid Estimated tax penalty amount.
0552	Preparer Name was filled in, but Preparer ID Number is missing
0553	Preparer ID Number was filled in, but Preparer Name is missing
0554	Invalid Preparer's FEIN.
0557	Invalid Preparer's Zip code.
0560	Oval was filled in for address change but the address information is missing.
0563	Oval was filled in for address change and the Zip code is present but the city is missing.
0566	Oval was filled in for address change and the Zip code is present but the state is missing.
0569	Duplicate DCN. N15 and any corresponding attachments were not saved.

0572   Invalid filled in oval for N-168. No entry allowed.
0573   Invalid Paid (overpaid) amount.   No entry allowed.
0574   Invalid Balance due (refund) amount.   No entry allowed.
0575   Invalid Year Spouse died.
0578   Invalid DHS, etc. exemptions.
0581   More than two errors on the generic record were found for this taxpayer.
0584   Invalid Total Exemptions for Taxpayer and Spouse.
0585   Invalid Number of Dependent Children.
0586   Invalid Number of Other Dependents.
0587   Invalid Total Number of Exemptions.
0900   Invalid Hawaii Return ID
0590   Unauthorized Electronic Transmitter Identification Number (ETIN) for the Nonresident Individual Income Tax Return (Form N-15).
0591   Unauthorized Electronic Transmitter Identification Number (ETIN) for the Part-Year Resident Individual Income Tax Return (Form N-15).
0900   Invalid Hawaii Return ID

Schedule CR
0981   Cannot claim Income tax paid to another state or foreign country Credit
0982   Cannot claim Carryover of the Energy Conservation Credit
0983   Cannot claim Enterprise Zone Tax Credit
0984   Cannot claim Low-Income House Tax Credit
0985   Cannot claim Credit for Employment of Vocational Rehabilitation Referrals
0986   Cannot claim High Technology Business Investment Tax Credit
0987   Cannot claim Carryover of the Individual Development Account Contribution Tax Credit
0988   Cannot claim Technology Infrastructure Renovation Tax Credit
0989   Cannot claim Credit for School Repair and Maintenance
0990   Cannot claim Carryover of the Hotel Construction and Remodeling Tax Credit
0991   Cannot claim Carryover of the Residential Construction and Remodeling Tax Credit
0992   Cannot claim Carryover of the Renewable Energy Technologies Income Tax Credit (for systems placed in service prior to July 1, 2009)
0993   Cannot claim Ko Olina Resort and Marina Attractions and Educational Facilities Tax Credit
0994   Cannot claim Fuel Tax Credit for Commercial Fishers
0995   Cannot claim Tax Credit for Research Activities
0996   Cannot claim Ethanol Facility Tax Credit
0997   Cannot claim Motion Picture, Digital Media, and Film Production Income Tax Credit Placed in Service on or After July 1, 2009
0998   Cannot claim Important Agricultural Land Qualified Agricultural Cost Tax Credit
0999   Cannot claim Credit From a Regulated Investment Company